



Department of the Army
U.S. Army Corps of Engineers
Washington, DC
25 February 2025

Engineer Regulation* 405-1-22

CEMP-CR

Effective 25 March 2025

Real Estate
Real Property Accountability and Inventory Management

FOR THE COMMANDER:

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Chief of Staff

Purpose. This Engineer Regulation prescribes the responsibilities, principles, and standards for the accountability and inventory management of real property under the control of the U.S. Army Corps of Engineers.

Applicability. This regulation applies to all Headquarters, U.S. Army Corps of Engineers staff elements and Divisions, Districts, Centers, and Field Operating Activities.

Distribution Statement. Approved for public release; distribution is unlimited.

Proponent and Exception Authority. The proponent of this regulation is the Director of Real Estate. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. Only the proponent of a publication or form may modify it by officially revising or rescinding it.

*This regulation supersedes ER 405-1-12, Chapter 16, dated 20 November 1985.

ER 405-1-22 • 25 February 2025

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Chapter 1

Introduction

1-1. Purpose

This regulation prescribes the responsibilities, principles, and standards for the accountability and inventory management of real property under the control of the U.S. Army Corps of Engineers.

1.2. Distribution statement

Approved for public release; distribution is unlimited.

1-3. References

See Appendix A.

1-4. Records management (recordkeeping) requirements

The records management requirement for all record numbers, associated forms, and reports required by this publication are addressed in the Army Records Retention Schedule. Detailed information for all related record numbers is located on the U.S. Army Corps of Engineers (USACE) Records Management Site <https://usace.dps.mil/sites/INTRA-CIOG6/SitePages/Records-Management.aspx>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly, see DA Pam 25-403 for guidance.

1-5. Associated publications

Department of Defense Instruction (DoDI) 4165.14, Army Regulation (AR) 405-45, Engineer Regulation (ER) 37-1-29 and ER 37-1-30.

Chapter 2 Responsibilities

2-1. Headquarters, U.S. Army Corps of Engineers

The Director of Real Estate, Headquarters, USACE:

- a. Governs the development and implementation of policies, plans, and programs concerning the accountability and inventory management of USACE-controlled real property.
- b. Approves or ratifies exceptions to USACE policies regarding the accountability and inventory management of USACE-controlled real property.
- c. Oversees the formulation of criteria for effective accountability and inventory management of USACE-controlled real property, to include internal controls relative to documentation, auditability of real property transactions, and responses to reporting requirements established by law and policy.
- d. Serves as the proponent for ER 405-1-22.
- e. Serves as the sponsor for automated information systems required to account for and manage USACE real property.

2-2. Division Real Estate

The Division's Chief of Real Estate:

- a. Oversees the procedural and technical aspects of the accountability and inventory management of USACE-controlled real property located at each District within the Division's area of operations.
- b. Disseminates policies and guidance regarding real property accountability and inventory management to each District within the Division's area of operations.
- c. Ensures that internal controls and processes are adhered to relative to documentation and auditability of real property transactions executed at each District within the Division's area of operations.

2-3. District Real Estate

The District's Chief of Real Estate:

- a. On behalf of the District Commander, and through the District's Real Property Accountable Officer (RPAO), maintains accountability and responsibility for the proper custody, safekeeping, and efficient use of USACE-controlled real property within the district's area of operations.

b. Ensures that an RPAO, other than the District's Chief of Real Estate, is appointed in writing by the District Commander in accordance with the requirements outlined in DODI 4165.14 and AR 405-45. A sample memorandum of appointment is available in Enterprise Standard (ES) 15016, Real Property Accountability.

c. Ensures that the RPAO's duties and responsibilities in Paragraph 3-2 below are carried out; and, that USACE-controlled real property is recorded, inventoried, and that data is maintained in the Accountable Property System of Record (APSR).

d. Maintains real property records, supported by proper documentation, for all real property assets within the district's area of operations.

e. Maintains custody of excess and surplus USACE-controlled real property pending the real property asset's disposal, reassignment, or transfer out of USACE control.

f. Ensures that the RPAO conducts a physical inventory of all civil works real property at least once every three (3) years; that the APSR accurately reflects the physical inventory; and, that the physical inventory certification is submitted to the District Commander.

g. Ensures that internal controls and processes are followed relative to the documentation and auditability of real property records and transactions.

2-4. District Resource Management Office

As already established in ER 37-1-29 and ER 37-1-30, the District's Resource Management Office (RMO):

a. Serves as the Capitalized Assets Accountable Officer (CAAO).

b. Maintains the real property general ledger accounts in the Corps of Engineers Financial Management System (CEFMS), or its successor system.

c. Establishes real property asset work items and transfers real property assets into and out of service in CEFMS to ensure that real property assets are properly placed-in-service, capitalized, or disposed.

d. Establishes additions and betterments (A&B) to currently capitalized real property assets in CEFMS.

2-5. District Technical Divisions and Support Offices

In collaboration with the District's Real Estate (RE) office, the District's Planning, Programs and Project Management Division, Operations Division, Engineering Division, Construction Division, and Contracting Division (or functionally equivalent divisions or offices) and other applicable technical divisions or support offices:

a. Manage the process for transfer of the Construction-In-Progress (CIP) costs to the Plant-in-Service (PIS) or transfers out to local interests, as appropriate, when real property asset(s) are complete and operational. Ensure that a unique real property asset work item is created for each capitalized real property asset.

b. Ensure that Program Managers, Project Managers, Operations Managers, or equivalent roles for the respective technical division or support office, properly establish Work Breakdown Structure (WBS), unique CIP real property asset work items, record CIP costs, and initiate transfer of CIP costs to PIS or transfers out to local interests, as appropriate, when each real property asset has been completed and ready for its intended use.

c. Ensure that the respective technical division or support office creates and maintains its portion of the capitalized real property assets records, as supported by proper documentation; making these records available to RMO, RE, and other stakeholders, as needed.

d. Designate a responsible employee or Hand Receipt Holder (HRH) for all USACE-controlled real property located at each civil works project.

e. Participate in the reconciliation of real property records at the request of Resource Management or Real Estate.

Chapter 3

Accountability

3-1. U.S. Army Corps of Engineers-controlled real property

a. For the purposes of this ER, USACE-controlled real property is defined as:

(1) Land, and interests therein, for Department of Defense (DoD) installations located within the designated Military Programs geographic boundary for each Division and District; and,

(2) Land, buildings, structures, and interests therein, within the designated Civil Works geographic boundary for each Division and District.

b. All USACE-controlled real property will be accounted for, to include all fee, easement, leasehold, and other interests in land, as well as permanently affixed buildings, structures, and other improvements within the district's area of operations. This includes all government-expensed real property assets (those assets that are below the capitalization threshold). For consistency, privately owned real property assets located on USACE-controlled land should also be accounted for; however, privately owned real property assets at Civil Works projects authorized by an outgrant are not required to be included but may be inventoried at each District's discretion, subject to funding availability.

c. Accountability will be maintained by the Real Estate office that supports the USACE District assigned the real estate mission for the area where the property is located. Accountability will be continuous from the time of acquisition or acceptance of the real property asset by USACE until disposal, reassignment, or transfer.

d. Responsibility for real property accountability and inventory will be continuous from the time of acquisition or acceptance of the real property asset by USACE until the disposal, reassignment, or transfer of the real property asset has been accomplished.

e. The Department of Defense (DD) Form 1354, Transfer and Acceptance of DoD Real Property will be used to accept and transfer accountability of real property in accordance with the criteria outlined in Unified Facilities Criteria, UFC 1-300-08, Criteria for Transfer and Acceptance of DoD Real Property. This publication applies to all organizations having accountability for real property assets throughout the DoD and their respective DoD Construction Agent (DCA), such as U.S. Army Corps of Engineers (USACE).

3-2. Real property accountable officer duties

The District RPAO is responsible for:

a. Accounting for USACE-controlled real property within the district's area of operations.

b. Maintaining the records for USACE-controlled real property within the district's area of operations, and such other records as may be necessary to account for USACE-controlled real property or to support recorded entries. The RPAO is accountable for the accuracy, completeness, and timeliness of real property documentation. The RPAO is responsible for ensuring that internal controls and processes are in place and adhered to relative to documentation and auditability of all real property transactions.

c. Ensuring compliance with the periodic or ad-hoc reporting requirements issued by the RMO.

d. Establishing improvements in Real Estate Management Information System (REMIS), to include all pertinent real property inventory data.

e. Providing the structure number, RP_Unique_ID, and any other requested data or supporting documentation to the RMO or other technical divisions and offices.

f. Conducting a physical inventory of all real property at least once every three (3) years and ensuring that information maintained on file and in REMIS accurately reflect the physical inventory.

g. Facilitating the transfer of real property responsibility when there is a change in HRH. A sample transfer of responsibility memorandum is available in ES 15016..

h. Preparing and signing the physical inventory certification memorandum and submitting the memorandum to the Chief of Real Estate for signature prior to presenting the fully certified memorandum to the District Commander. A sample memorandum is available in ES 15016.

i. Assigning an HRH account number for each responsible employee.

j. Conducting a joint real property inspection in the event an HRH leaves prior to proper transfer of real property accountability to a new HRH.

3-3. Accountable property system of record

a. An APSR is the Government business system used to control and manage accountable property records as required by AR 710-4. The REMIS is the APSR for the accountability and management of USACE-controlled real property. REMIS provides a uniform, automated method of recording, storing, retrieving, and reporting information related to land, and interests therein, for DoD installations located within the designated Military Programs geographic boundary for each Division and District; and, land, buildings, and structures, and interests therein, within the designated Civil Works geographic boundary for each Division and District.

b. REMIS is a subsidiary ledger to the general ledger contained in CEFMS and REMIS represents the transactions that impact real property. REMIS will be used by the RPAO or designated Realty Specialist to record data pertaining to all USACE-controlled real property; and REMIS will be the accountability medium or means for such real property.

3-4. Real property records

a. *Use of the accountable property system of record.* All USACE-controlled real property records will be entered and maintained in REMIS by the Real Estate office that supports the area where the USACE-controlled real property is located, regardless of ownership, cost of the real property, or source of funding.

b. *REMIS real property unique identifier.* All unclassified real property assets at each civil works project must be assigned a USACE/REMIS-generated real property unique identifier (RP_Unique_ID).

c. *Department of Defense real property unique identifier.* All unclassified USACE-controlled land tracts must be assigned a unique, non-intelligent real property unique identifier (RPUID). The RPUID is assigned by DoD's Data Analytics and Integration Support (DAIS) system via HQIIS. This process is completed by HQ, Real Estate.

d. *Structure number.* All improvements in REMIS must be assigned a structure number. This includes all buildings, structures, and facilities, regardless of ownership, type of construction, size, or funding source. Guidelines for establishing structure numbers for an improvement are located in ES 15016.

e. *Key data elements.* The RP_Unique_ID is the key data element that facilitates the interface between REMIS, CEFMS, and other USACE automated information systems. In addition to the RP_Unique_ID, and the Structure Number, real property inventory data must be provided to the RMO, HRH, and other required stakeholders in order to facilitate effective initiation, transfer, and reconciliation of real property records and financial data.

Chapter 4

Inventory Management

4-1. General requirements

a. Real property asset data and information must be verified as being accurate in the real property inventory as supported by proper documentation. Upon completion of the initial physical inventory, and upon completion of each subsequent physical inventory, the RPAO will prepare a detailed inventory document. The RPAO must include a statement in the inventory document certifying that the RPAO is satisfied as to the accuracy and status of the inventory document.

b. Additionally, the RPAO must review data in REMIS concerning the USACE-controlled real property contained in the inventory. The signed inventory document will be used as documentation of the RPAO's review and certification that all data entered in REMIS – as of the date of the inventory – is accurate and consistent with supporting documentation.

4-2. Physical inventory

a. *Physical inventory – new appointments.* A physical inventory of all real property at the District's civil works projects must be conducted by the newly appointed RPAO within the first three (3) years of appointment. This initial physical inventory will establish and confirm the existence and completion of physical real property assets as well as validate the accuracy and reliability of the real property records contained in the APSR.

b. *Physical inventory.* A physical inventory of all real property at civil works projects must be conducted at least once every three (3) years. In order to meet this requirement, physical inventories may be planned and coordinated with civil works project managers during each fiscal year.

c. *Physical inventory procedures.* Details concerning real property procedures are available in ES 15016, and procedures for entering and validating data in the APSR are available in the REMIS User Manual.

d. *Inventory documentation.* At a minimum, the data specified in Department of Defense Instruction (DoDI) 4165.14, Real Property Inventory and Reporting, Paragraphs 3.6.c.(1)-(3) must be verified as accurate in the RPI and supported by proper documentation. Proper documentation includes the results of the physical inventory as well as photographs of the real property assets. The procedures for photographing real property assets, as well as using aerial photographs in lieu of a physical inventory at certain navigation and bank protection projects, are outlined in ES 15016. A sample memorandum regarding the use of aerial photography is available in ES 15016.

e. *Hand Receipt Holder review and validation.* At the conclusion of each physical inventory, the RPAO must send the inventory document to the HRH for review.

The HRH must annotate any discrepancies on the inventory document. The RPAO must resolve discrepancies in REMIS and create an updated inventory document within sixty (60) working days of the HRH's review. The HRH must sign the updated inventory document and certify as to the inventory document's accuracy. A sample certification statement is available in ES 15016. The HRH must return the signed inventory document to the RPAO within sixty (60) working days. The RPAO must retain the inventory document in accordance with records retention requirements.

f. *Certification to the District Commander.* At the conclusion of each physical inventory, the results of the physical inventory must be certified and signed by both the RPAO and Chief of Real Estate via a memorandum that is sent to the District Commander. Each fiscal year, the results of all physical inventories for that fiscal year must be certified and submitted to the District Commander. A sample certification memorandum is available in ES 15016.

4-3. Inventory adjustments

a. *Found on works (FOW).* Real property assets newly discovered at a civil works project must be added to the real property inventory. Valuation of real property assets FOW will be evaluated in accordance with ER 37-1-30.

b. *Disposal.* Disposal of real property assets at civil works projects must be initiated in collaboration with, at a minimum, the HRH, RPAO, and RMO to ensure that the real property inventory, the APSR, and CEFMS are all timely and accurately updated. The real estate procedures for disposal of real property at civil works projects are outlined in ES 15012, Standard/Non-BRAC Disposal.

c. *Capitalization.* The capitalization of real property assets must be initiated in collaboration with, at a minimum, the HRH, RPAO, and RMO to ensure that the real property inventory, the APSR, and CEFMS are all timely and accurately updated. The real property asset capitalization policies are outlined in ER, 37-1-30.

d. *Utilization.* Real property assets at civil works projects must be surveyed and reviewed, at least annually, by the HRH or Project Manager, as applicable. The purpose of this review is to evaluate the real property asset's current use, degree of utilization, interim or collateral use that could improve management, and determine whether the property is excess to the project's needs. The HRH or Project Manager, as applicable, must notify the RPAO of any real property assets that are not needed, not used, underused, or not being put to optimum use.

Chapter 5

Internal Controls

5-1. General

This chapter will assist the District Commander, Chief of Real Estate, and the RPAO in evaluating the key internal controls used to ensure that the District's real property inventory is accurately reflected in the APSR. This chapter is not intended to cover all controls but will provide Commanders and Office Chiefs with reasonable assurance that the District is managing its real property inventory adequately.

5-2. Guidelines

a. The Real Property Inventory Management Internal Control Evaluation will be based on the actual testing of key internal controls, i.e., document analysis, direct observations, sampling, and reports from both the APSR and CEFMS.

b. A Memorandum for Record (MFR) outlining any deficiencies found during evaluation of the internal controls must be drafted and finalized for the Chief of Real Estate's signature. Deficiencies identified in the MFR must include sufficient detail to develop a Corrective Action Plan (CAP). The CAP must be included in the MFR and the MFR will be kept on file in accordance with record retention requirements.

c. Districts must review their controls annually in accordance with this chapter and the USACE internal control plan. Follow directions in AR 11-2, Risk Management and Internal Control Program, and certify that the evaluation has been conducted on DA Form 11-2, Internal Control Evaluation Certification. Material weaknesses may be reportable to higher echelons in accordance with AR 11-2. District Commanders and Real Estate offices are encouraged to use these control guidelines to assist in day-to-day operations.

5-3. Controls

a. *Real property regulations and policy availability.* Regulations and policies pertaining to real property accountability and inventory management must be accessible on-demand via a physical hard copy or electronic version.

b. *Real property records.* The APSR must be used to record the USACE-controlled real property inventory and to track the real property asset's acquisition and disposal. Supporting documentation such as realty instruments and transactional documents must be maintained as they are subject to audit and inspection in connection with record entries. A separate record will be created in the APSR for each individual real property asset, to include land, buildings, structures, and other interests. All costs associated with the acquisition or disposal must have proper supporting documentation.

c. *Appointments.* The District RPAO must be appointed in writing by the current District Commander; the signed Memorandum of Appointment must be furnished to the RPAO SubCop Lead and the HQ Real Property Asset Manager; and a copy of the Memorandum of Appointment must be recorded in the Army's Headquarters Installation Information System (HQIIS). Each time a new USACE District Commander assumes command from a departing Commander, a new RPAO appointment memorandum must be issued.

d. *District system administrator.* The District System Administrator role in REMIS for each District must be authorized by the District Chief of Real Estate and endorsed by the HQ Real Property Asset Manager.

e. *Project acceptance inspection.* The RPAO, or other designated Realty Specialist, should be included in the final acceptance, walkthrough, or other similar inspection at the project so that the RPAO, or other designated Realty Specialist, may assess real property impacts.

f. *Real property asset acceptance.* Real property asset acceptance documents, completed by the Project Managers, Project Engineers, Resource Managers, etc., must be submitted to the Real Estate office within ninety (90) working days of project completion.

g. *Real property asset work item.* The USACE structure number and the REMIS-generated RP_Unique_ID must be assigned when the real property asset work item is established.

h. *Land records unique identification.* Land tract records must be assigned a REMIS RP_Unique_ID that is distinctive from buildings, structures, or other facilities. Additionally, land tract records must also be submitted by HQ, Real Estate to DoD/DAIS for assignment of a DoD RPUID.

i. *Placed-in-service date.* The Placed-In-Service Date will be determined in accordance with DoD 7000.14-R, Financial Management Regulation, Volume 4, Chapter 24; and postings of the Placed-In-Service Date must be consistent between the APSR and CEFMS. Once a real property asset has been placed-in-service, the real property asset must be moved from the Construction-In-Progress (CIP) account in CEFMS and recorded into the appropriate facility-type account.

j. *Acquisition cost documentation.* All real property assets must have an original acquisition cost amount that must be included with all financial information required to be maintained by the Resource Manager and recorded in CEFMS. The RPAO must be provided with proper supporting documentation to confirm that real property asset cost data is correctly reflected in the APSR and reconciled with general ledger records in CEFMS.

k. *Asset capitalization documentation.* Real property assets will be capitalized and reported in accordance with ER 37-1-29 and ER 37-1-30. Real property asset

capitalization data must be entered into both CEFMS and REMIS within thirty (30) working days of acceptance.

l. *Asset current use.* Real property asset usage codes must be properly identified and recorded in the APSR. Additionally, updates to real property asset usage codes must be recorded in the APSR within thirty (30) working days of identifying or receiving information concerning any changes in the real property asset's current usage.

m. *Asset utilization survey.* For buildings that are determined to require a Utilization Survey, utilization data must be properly identified and recorded in the APSR. Additionally, updates to facility usage data must be recorded in the APSR within thirty (30) working days of identifying or receiving information concerning facility utilization.

n. *Real property asset review.* The RPAO must verify that all appropriate real property asset information has been accurately entered in the real property inventory by comparing pre- and post- inventory documents.

o. *Outgrant information.* Outgrant information must be accurately recorded in the APSR. Minimum outgrant information must include the type of instrument, start date, end date, grantee data, and a property linkage that reflects the acreage as well as any buildings or structures.

p. *Physical inventory and system validation.* A review of each real property asset record, including a physical inventory of each real property asset, is required at each civil works project at least once every three (3) years. The real property file must be updated as a result of this verification; to include pictures of each real property asset, picture numbers for reference, and inventory notes. Lastly, the APSR must be validated as to the currency and accuracy of the data resulting from the verification and inventory.

q. *Inventory certification and file retention.* Results of each physical inventory must be certified and signed by both the RPAO and Chief of Real Estate via a memorandum submitted to the District Commander. The inventory certification memorandum must be kept on file in accordance with record retention requirements.

r. *Asset disposal planning.* Real property assets that are planned for disposal must be properly recorded in REMIS with the planned disposition code and proposed year of disposal.

s. *Asset disposal completion.* Real property asset disposals in the APSR must be coordinated with the District Resource Management Office to ensure capitalized assets are disposed of properly before the RMO approves the final disposal within CEFMS.

t. *Disposed asset removal.* Disposed facilities must be removed from the real property inventory within thirty (30) working days from the date that a disposal was completed.

u. *Actual disposal completion date.* In those situations where a disposed facility was removed in the next fiscal year after disposal completion, the Disposal Date in the APSR must reflect the actual date of disposal completion and remarks must be included on the record explaining the delay of posting as evidenced in the APSR.

v. *Disposal recording.* Recording of real property asset disposal data must not be performed by the individual who is also verifying the data against documentation such as titles and transfer forms. Dividing data entry and data checking responsibilities is an essential internal control activity.

w. *Disposal archives.* Once the real property asset has been disposed, reassigned, or transferred out of USACE control, the accountability, in addition to the inventory records and associated supporting documentation, will be archived in accordance with record retention requirements.

x. *Periodic reconciliation review.* In collaboration with the District RMO, the RPAO must conduct periodic APSR and CEFMS reconciliation reviews. The suggested interval is quarterly but no less than annually must these reconciliations be completed. Results of the reconciliation must be documented in a Memorandum for Record (MFR), to include discrepancies between the APSR and CEFMS and a corrective action plan. The MFR must be kept on file in accordance with record retention requirements; and a copy of the MFR must be furnished, at a minimum, to the District Chief of Real Estate and the District Chief of Resource Management within thirty (30) working days of completing the joint reconciliation.

Appendix A References

Section I

Required Publications

Unless otherwise indicated, all U.S. Army Corps of Engineers publications are available on the USACE website at <https://publications.usace.army.mil>. Army publications are available on the Army Publishing Directorate website at <https://armypubs.army.mil>. DoD Publications are available on the Executive Services Directorate website at <https://www.esd.whs.mil>.

AR 405-45

Real Property Inventory Management

AR 710-4

Property Accountability

AR 11-2

Risk Management and Internal Control Program

DoD 7000.14-R

Department of Defense Financial Management Regulation

DoDI 4165.14

Real Property Inventory and Reporting

ER 37-1-29

Financial Management of Capital Investments

ER 37-1-30

Accounting and Reporting

ER 405-1-12

Real Estate Handbook

ES 15016

Real Property Accountability (Available at <https://qualtrax.usace.army.mil/Default.aspx?ID=40578>)

UFC 1-300-08

Criteria for Transfer and Acceptance of DoD Real Property (Available at https://www.wbdg.org/FFC/DOD/UFC/ufc_1_300_08_2023.pdf)

Section II

Prescribed Forms

DA Form 11-2

Internal Control Evaluation Certification

DD Form 1354

Transfer and Acceptance of DoD Real Property

Glossary of Terms

Section I Acronyms

<u>Term</u>	<u>Definition</u>
A&B	Addition and Betterment
APSR	Accountable Property System of Record
AR	Army Regulation
CAAO	Capitalized Assets Accountable Officer
CAP	Corrective Action Plan
CEFMS	Corps of Engineers Financial Management System
CIP	Construction-In-Progress
DA	Department of the Army
DAIS	Data Analytics Integration Support
DCA	DoD Construction Agent
DoD	Department of Defense
DoDI	Department of Defense Instruction
ER	Engineer Regulation
ES	Enterprise Standard
FOW	Found-on-Works
HQIIS	Headquarters Installation Information System
HRH	Hand Receipt Holder
MFR	Memorandum for Record
PIS	Placed-in-Service
RE	Real Estate Division or Real Estate Office
REMIS	Real Estate Management Information System
RMO	Resource Management Office
RPAO	Real Property Accountable Officer
RPI	Real Property Inventory
RPIM	Real Property Information Model
RP_Unqie_ID	REMIS Real Property Unique Identifier
RPUID	DoD Real Property Unique Identifier
RPSUID	DoD Real Property Site Unique Identifier
USACE	U.S. Army Corps of Engineers
WBS	Work Breakdown Structure

Section II Terms

Accountability

Accountability is the obligation of a person to keep records of property, documents, or funds. These records show identification data, gains, losses, dues-in, dues-out, and balances on hand or in use. Accountability pertains to maintaining formally prescribed

property records. It is an obligation officially assigned to a specific person and may not be delegated.

Accountable Property System of Record

An APSR is the business system or application used to account for and maintain accountability of government property. This system or application represents the authoritative official records for the government entity regarding the property it is responsible for and reflects the appropriate updates to the property as a result of life cycle transactions. To ensure data integrity, there will be one – and only one – system of record for a given piece of property. The APSR is a subsidiary ledger to the financial systems general ledger and represents the transactions impacting the property.

Addition and Betterment

A&B are improvements or upgrades that significantly increase the size, capacity, capability or operating efficiency of a real property asset or allow the real property asset to serve needs different from or significantly greater than those originally intended. To qualify as a capitalized A&B, the work must meet both of the following criteria: (a) The cost of the work is equal to or greater than the capitalization threshold, AND (b) The work is performed for the purpose of improving or upgrading a real property asset that is in good working order and consistent with its intended purpose.

Building

A facility constructed on a space of land, covered by a roof, enclosed by walls, and usually with flooring.

Capital Improvement

Any improvement that increases the useful life, efficiency, capacity, size of an existing real property asset or modifies the functionality or use of the real property asset, regardless of the source of funding or capitalization threshold. Examples:

- a. Increases the useful life: major replacements or reconstruction to restore facilities damaged by a natural disaster (i.e., reconstruction of a new building on an existing foundation.
- b. Increases efficiency: install building insulation.
- c. Increases capacity: raising the roof on a warehouse to increase cubic feet.
- d. Increases size: build an addition, expansion, or extension to the building, i.e., increase footprint.
- e. Modifies functionality: convert an office to a warehouse or upgrade architectural elements that has not or is not failing, e.g., upgrade a flat roof to a pitched roof.

Capitalization Threshold

The capitalization threshold is the dollar amount that determines the proper financial reporting of a real property asset. Real property asset acquisition costs that are below the threshold are to be expensed in the year acquired. Real property asset acquisition

costs that are greater than the threshold are to be capitalized on the Balance Sheet and depreciated (expensed) over the real property asset's useful life.

Data Analytics Integration Support

In addition to issuing and maintaining DoD Real Property Unique Identifiers (RPUIDs) and Real Property Site Unique Identifiers (RPSUIDs), DAIS helps maintain data standards through the application of the Real Property Information Model (RPIM) metadata requirements and business rules to all real property information submitted to DoD from each Military Service's APSR. DAIS is used as an official repository for DoD real property data, real-time queries, and requests for current real property asset information.

Disposal

Any authorized method to permanently divest USACE of control and responsibility for real estate and real property.

Entity

Within the context of this regulation, an "entity" refers to Federal, state, or local agencies, non-governmental agencies, or private parties.

Facility

The physical piece of real property represented in the APSR as a real property record for a building, structure, or linear structure.

Found on Works

An improvement that is discovered at a civil works project and it has not been previously accounted for in the inventory.

Headquarters Installation Information System

HQIIS currently functions as a consolidated repository of certain real property data from REMIS, the Rental Facilities Management Information System, General Fund Enterprise Business System, and Planning Resource for Infrastructure Development and Evaluation.

Improvement

Refers to a building, structure, or other facilities, to include changes to buildings, structures, or other facilities that augment the property's value.

Interests Therein

Within the context of USACE-controlled real property, "interests therein" refers to all fee, easement, leasehold, other interests in land, as well as permanently affixed structures and other capital improvements acquired in connection with civil and military real property under USACE's control.

Linear Structure

A type of structure whose function requires that it traverse land (such as a road, rail line, pipeline, fence, or sidewalk). This includes distribution systems that provide a common service or commodity to more than one building or structure. This term is used

throughout the DoD and Army real property communities, except within the Corps of Engineers' Districts.

Outgrant

Refers to grant of interest or right from USACE to an entity for the use of real property by a lease, easement, license, or permit.

Physical Inventory

An independent verification of real property assets conducted at the civil works project that validates the minimum real property asset information as outlined in DoDI 4165.14, Real Property Inventory and Reporting.

Placed-In-Service Date

The Real Property Information Model (RPIM) defines RPA Placed in-Service Date as the calendar date the real property asset is available for use by DoD and the Government assumes liability and the warranties and receives legal interest. Determinations of the Placed-In-Service Date will be made in accordance with DoD 7000.14-R, Financial Management Regulation, Volume 4, Chapter 24.

Plant-In-Service (PIS)

PIS is a general ledger account that identifies plant, property, or equipment that is now operational and accountable by the Property Book Officer as a real property asset. It defines the start of the capitalization and depreciation expense process.

Portable Structures

Movable structures, with or without utility connections, that are not permanently affixed to the land and can be readily relocated intact. Portable structures are not considered real property.

Real Estate

Lands and interests therein, leaseholds, buildings, and appurtenances thereto, owned by the United States and under the control of the USACE. It also includes piers, docks, warehouses, rights-of-ways and easements, whether temporary or permanent, and improvements permanently attached to and ordinarily considered real estate. It does not include machinery, equipment, or tools, which have been affixed to, or which may be removed without destroying the usefulness of the facility (Equipment-In-Place).

Real Property

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

Real Property Accountable Officer

The RPAO is an individual from RE, designated in writing by the USACE District Commander, who is responsible for keeping accurate and auditable records of real property for their district

Real Property Inventory

A detailed listing of each item of real property. It serves as the basic source of information for the location, description, status, cost, condition, construction material, capital improvements, etc., for each item of real property.

Real Property Unique Identifier

A USACE/REMIS-generated property identification code that is required for each USACE-controlled real property asset. The RP_Unique_ID is generated by REMIS when information about the new real property asset has been entered. This identifier follows the real property record through the entire life cycle of the real property process (i.e., acquisition, management, and disposal); and the RP_Unique_ID links REMIS with CEFMS.

Real Property Unique Identifier

A DoD/DAIS-generated non-intelligent code used to permanently and uniquely identify a DoD real property asset.

Real Property Site Unique Identifier

A DoD/DAIS-generated non-intelligent code used to permanently and uniquely identify a DoD real property Site.

Responsibility

Responsibility is the obligation of an individual to ensure government property and funds entrusted to their possession, command, or supervision are properly used and cared for, and that proper custody, safekeeping, and disposition are provided. Responsibility pertains to the care, custody, safekeeping, and disposition of government property. The specific type of responsibility depends on the relationship of the person to the property.

Site

A physical (geographic) location that is, or was owned by, leased to, or otherwise possessed by a DoD Component on behalf of the United States.

Structure

A real property facility that is classified as other than land or a building.