

Financial Administration
ASSET MANAGEMENT
REAL AND PERSONAL PROPERTY

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History. This is a new Honolulu District (POH) regulation.

Summary. The procedures documented herein are adopted by the Honolulu District, Corps of Engineers, to ensure the District's General Ledger Accounts properly reflect the appropriate status of all projects at any given time.

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1. PURPOSE. The purpose of this directive is to establish responsibility and procedures for recording the acquisition, improvement, transfer, sale, and disposal of USACE owned real and personal property in the Corps of Engineers Financial Management System (CEFMS) for Honolulu District. Adherence to this directive assures that assets are accurately recorded and controlled, that costs are fully and accurately disclosed in the financial records, and that the general ledger and the real and personal property subsidiary ledgers remain in balance.
2. APPLICABILITY. This directive is applicable to all district elements responsible for managing assets, from work item initiation to completed work transfer. This directive applies to all Civil Works/Military project assets and assets acquired through the Plant Replacement and Improvement Program (PRIP) in the Revolving Fund. It is also applicable to assets acquired through transfer appropriations.
3. REFERENCES.
 - a. CEFMS Users Manual, Section 12 - Asset Management.
 - b. CEPOD-IR/RM memorandum, 25 May 2000, subject: Real and Personal Property Documentation - Civil Appropriations.
 - c. CERM-BA memorandum, 7 January 1999, subject: Revolving Fund Asset Documentation for Chief Financial Officers' Reports (Capital Investment Policy Memo #1).
 - d. CERM-F memorandum, 29 January 1996, subject: Capitalization of Civil Works Property.
 - e. CERM-F memorandum, 29 September 1997, subject: Revised Capitalization Guidance or Civil Works Property.
 - f. CERM-F Information Paper, 30 November 2001, subject: Asset Cost Table Reconciliation.
 - g. DFAS-IN 37-1, Finance and Accounting Policy Implementation.
 - h. ER 5-1-11, U.S. Army Corps of Engineers Business Process.
 - i. ER 37-2-10, Financial Administration, Accounting and Reporting - Civil Works Activities, Chapters 1, 6, 8, 15 and 31.
 - j. ER 405-1-12, Real Estate Handbook.
 - k. ER 700-1-1, USACE Supply Policies and Procedures.
 - l. ER 1130-2-500, Partners and Support, Work Management Policies, Chapters 7 and 15.

4. DEFINITIONS.

a. Fixed Asset. Corps-owned real or personal property, plant or equipment that meets the following capitalization requirements:

(1) Real Property. Real Property has an inherent useful life of two or more years and is capitalized **regardless** of monetary value. It includes, but is not limited to: land, lessor interest in land (easements, permits, etc.), buildings and related structures, reservoirs, dams, power plants, roads, railways, bridges, recreational facilities, floodway control and diversion structures, cultural resources preservation (cost during construction), grounds (e.g., installed landscaping), and permanent utility systems. Personal Property (see (2) below) may be so permanently affixed or attached to Real Property that it cannot be separated without causing significant structural damage to the Real Property. Such Personal Property is called a Fixture and is considered Real Property. Civil Works Work Category Codes for the prescribed asset categories are included in Appendix A.

(2) Personal Property. Personal Property that has a useful service life of two years or more and also has an acquisition cost of \$25,000 (Civil Works) and \$100,000 (Military) or more is capitalized as a fixed asset. It includes, but is not limited to, vessels, vehicles, locomotives, tractors, mobile cranes, back hoes, shop equipment, laboratory and testing equipment, communications equipment, and audio and visual equipment which have a continuing use as self-contained units (but subject to the Fixture exception referred to in (1) above).

(3) Additions and Betterments. Additions and Betterments are defined as either adding to an asset something that was not there before, or increasing the useful life, capacity, operating efficiency, or usefulness of the asset. Additions include facilities added to the original structure or item of operating equipment but not replacing existing portions thereof. Betterments include renewals and replacements to structures or items of operating equipment by substitution or modification of portions of the existing property. Additions and betterments of fixed assets, regardless of dollar value or useful life, are capitalized. However, additions and betterments to capitalized modular or systems furniture are only capitalized if the original acquisition cost of individual workstations exceeded the monetary capitalization threshold. The full cash payment amount is subject to the current PRIP authority for Revolving Fund assets.

(4) ADP equipment.

(a) For capitalization purposes a system is defined as a series of interdependent, interconnected components, including software, designed primarily to work together as a harmonious whole to satisfy a specific requirement or series of related requirements. Systems

with an estimated useful life of two or more years are capitalized in all instances in which the total cost of the system, when fully assembled, meets or exceeds the current monetary capitalization threshold.

(b) The purchase price of individual system components, shipping and/or delivery charges, site preparation costs, system installation/assembly costs and the cost of any training required for effective operation of the system are a part of the total cost of a system and are included in the total system costs used in making capitalization determinations.

(c) While general-purpose microcomputers located at individual user workstations are frequently connected to information technology systems (computer systems, local area networks, etc.), they are designed primarily to function as stand alone units. Therefore, costs for these items are not included in the monetary value of information technology systems for capitalization purposes even if they are purchased at the same time and/or from the same contract as the system(s). These items are capitalized only if they meet the basic capitalization criteria as stand alone units.

(d) Software, system related memory boards/computer chips and desk side devices such as electronic signature card readers loaded on or connected to microcomputers to allow the user to access and/or effectively use information technology systems are considered to be a part of the microcomputer. Accordingly, costs for these items are not included in the monetary value of information technology system for capitalization purposes even if they are purchased at the same time and/or from the same contract as the system(s). They will only be capitalized if the microcomputer is or will be capitalized.

(e) Commercial off-the-shelf software packages and/or site licenses installed in information technology systems for use by end users are stand alone items and are capitalized only in those instances in which the individual software package/site license meets the basic capitalization criteria.

(5) Capital Leases. A capital lease transfers substantially all the benefits and risks inherent in the ownership of property. If a lease purchase contract contains a provision that after a certain number of payments the title will pass to the Government without further costs, the fair value (the price for which the property could be sold in arms-length transactions between unrelated parties) of the lease is recorded. The difference between the total lease payment and the fair market value is treated as interest. Payments are divided as to principal and interest. The annual principal amount is charged through plant acquisition to plant-in-service and, for Revolving Fund items, is subject to the annual PRIP authority. The interest portion is recorded as a current operating expense. Amortization is recorded against the principal amount. For Revolving Fund items, plant increment and insurance charges are not computed on capital leases.

-Capital Lease Approval Requirements for Revolving Fund Items.
Authority to enter into a capital lease, which qualifies for Revolving Fund financing, is obtained, in advance, as a part of the Revolving Fund PRIP in accordance with existing policies and

procedures. All requests for authority to enter into capital leases must include: (1) a complete economic analysis which clearly indicates that acquisition by capital lease is more cost effective than direct purchase; (2) a schedule showing annual PRIP requirements over the life of the lease and (3) a complete justification for acquisition of the asset. The Revolving Fund is not used to finance a capital lease without specific PRIP authority.

(6) Leasehold Improvements. Leasehold improvements are defined as improvements, additions and betterments made to buildings, facilities, or portions thereof, occupied, but not owned, by a USACE activity. Leasehold improvements are capitalized if they meet the basic capitalization criteria for civil works property (useful life of two or more years and a cost of \$25,000 or more). The full cost of Revolving Fund leasehold improvements is subject to current PRIP authority. All leasehold improvements are amortized over five years or life of the lease whichever is less. Revolving Fund leasehold improvements are exempt from plant increment charges, but are subject to insurance charges during the amortization period. All leasehold improvements are retired and removed from the accounting records at the end of the amortization period.

b. Component. A subpart of a fixed asset, which is so complete in itself that it may be considered a separate complete entity.

c. Book Cost. The cost of acquiring fixed assets. The book cost of assets includes the first cost of purchase or construction; cost of delivery; installation charges; and the full cost of improvements, additions and betterments. Cost of overhauling or repairing a piece of equipment damaged during shipment (FOB shipping point) is charged as current operating expense. The book cost also includes the related costs of designing, advertising for bids, etc. Initial training costs for personnel using the assets are also included. Book costs are recorded as Construction-in-Progress (CIP) as they are incurred and are transferred to Plant-in-Service (PIS) when completed. Depreciation, which is a reduction in asset value over time, is recorded as an expense during succeeding fiscal years so that the cost of the asset will be recorded over the life of the asset. Real Estate (RE) activities such as cost of easements, lessor interest, resettlements, damages, and Government cost of acquiring land and land rights are amortized over the project life.

d. Book Value. The book value of an asset is the book cost reduced by subsequent depreciation. A capital asset is considered to benefit operations throughout its useful life. Therefore, its initial cost is charged off in the accounting records over its entire useful life. This yearly charge-off is called depreciation.

e. Operating Expense. An expenditure that does not meet the capitalization criteria (see paragraph 4(a) above) is not capitalized but is recognized as an expense in the current accounting period. Such an expenditure is considered to provide benefits to operations primarily during the fiscal year in which the expenditures occurred.

- f. Acquisition. The initial purchase or construction of a fixed asset.
- g. Construction-in-Progress (CIP). The temporary account where all costs incurred in the process of constructing or purchasing a fixed asset is accumulated. When the asset is complete and functional, and all procedures required in this directive have been completed, the asset is placed in service.
- h. Plant-in-Service (PIS). Fixed assets that have been placed in service and are currently in active use.
- i. Replacement. The purchase of a fixed asset that is a replacement of an existing fixed asset. A replacement action requires both a retirement action and an acquisition action.
- j. Retirement. The process of removing an excessed asset from the financial and property records. It may subsequently be sold, transferred out or disposed of without receipt or proceeds.
- k. Real Property Accountable Officer (RPAO). The person designated to keep accurate and auditable records of real property.
- l. Property Book Officer (PBO). The person designated to keep accurate and auditable records of personal property.
- m. Hand Receipt Holder. The person designated to ensure that governmental property is properly used and cared for.
- n. POH Form 13 (Variation of ENG 3013). Work Order/Completion Report. (Stored on local servers.)
- o. Asset Manager/Responsible Employee. Program Managers in PPMD, Operating Managers, Plant and Facility Managers, and others who are responsible for administrative and financial processes associated with the custody and care of property assigned to them. Responsibilities include acquisition of new assets, replacement or improvements to existing assets, and retirement of assets due to obsolescence or diminished condition. The Asset Manager may also be the Hand Receipt Holder, or this duty may be delegated to others. The Asset Manager or delegated representative is identified in the Responsible Employee field of the Asset Work Item. They will establish the POH Form 13 prior to commencing any other work in CEFMS. The Responsible Employee or Alternate Responsible Employee can authorize employees to originate, approve and certify PR&Cs citing the asset work item once it is funded. Upon completion of work, the Responsible Employee is responsible for initiating the completion of POH Form 13 and forwards the form to Resource Management for transfer of Construction-in-Progress (CIP) costs to Plant-in-Service (PIS) in CEFMS.

5. GENERAL POLICY

a. The policy and procedures in this directive apply to all Civil Works/Military assets financed by any appropriation, including direct appropriations, transfer appropriations, trust funds, consolidated working funds, revolving funds, and contributed funds.

b. An expenditure is considered an operating **expense** of the current period, and therefore not capitalized, if it is for costs incurred for normal operations, maintenance or minor repairs of an existing asset. But if the outlay is for additions and betterments (see paragraph 4(a)(3) above) which extend the useful life beyond the established service life years or increase the capacity or operating efficiency, it is considered a capitalized expenditure.

c. All costs incurred to acquire or construct a capital asset or an addition or betterment to an existing asset will be capitalized. This includes land acquisition, relocation costs, engineering and design, supervision and administration, in-house labor, supplies and materials, transportation costs, contract costs, and interest during construction (IDC). These costs are recorded as Construction-in-Progress until completed and are then transferred to Plant-in-Service. Appendix A provides a list of Civil Works/Military asset items by feature.

d. Construction-in-Progress will be transferred to Plant-in-Service when the asset (or Components) is installed and operational; there are no outstanding commitments or obligations; all accounts payable have been paid; and the POH Form 13 has been prepared and signed as completed, and all required screen prints and contracts have been attached.

e. At the Reconnaissance Study and Feasibility Study level, some expenditures will carry forward to the cost of a constructed asset. No fixed asset work item is created until approval to build/improve has been received.

f. Costs related to acquisition or construction of fixed assets (plant, property and equipment) are tracked in CEFMS in work category codes linked to work items identified as asset acquisition/construction work items. Throughout the life cycle of a project, CEFMS entries are used to track the upgrading or replacement of major assets of the project, and the retirement and eventual disposal of important property. The work breakdown structure for asset acquisition/construction may consist of one acquisition work item for a simple acquisition, or may consist of many lower level work items for more complex construction efforts. The CIP costs for multiple fixed assets may be temporarily accumulated in a single work item but transferred or distributed to individual asset work items prior to being transferred to PIS.

g. Acquisition of multiple capitalized property items may be funded by the same funding account, but each separate item is linked to a unique acquisition work item. For example, if ten circuit breakers are being replaced, ten unique asset acquisition work items are created to track the acquisition costs related to each, but all ten could be funded by the same funded work item. The CIP costs for multiple fixed assets may be temporarily accumulated in a single work item but transferred or distributed to individual asset work items prior to being transferred to PIS. Normally, an acquisition work item is linked to no more than one Property ID

number (REMIS) for real property or one bar tag code (APPMS) for personal property, but CEFMS has the capability of linking several REMIS codes or several APPMS codes to one work item. These are called Sets. Sets are established for both real and personal property, and for both Civil Works and Revolving Fund property. Civil Works Sets are established on screen 2.74A (path 1, 3, 6, 1, 7); Revolving Fund Sets are established on screen 2.74 (path 1, 3, 6, 2, 10).

h. The management of capitalized expenditures requires that Federal Energy Regulatory Commission accounting regulations are closely adhered to. A special table in REMIS breaks the assets of projects down into COMPONENTS. Nearly all asset transactions take place at the COMPONENT level.

i. When acquisition or construction of a fixed asset is complete, it is placed in service at the acquisition work item level and is linked to the Property Identification code (i.e., bar tag number, track number, building number, etc.). The RPAO assigns a Property Identification code for real property at the time of the initiation of the POH Form 13. The PBO assigns a Property Identification code for personal property subsequent to the purchase of the property at the time of completion of the POH Form 13.

6. GENERAL RESPONSIBILITIES.

a. Programs and Project Management Division (PPMD): Responsible for managing the District's process for transfer of CIP costs to PIS or transfers out to local interests as appropriate when the asset(s) is complete and operational.

b. Technical Divisions (PPMD and E&C) and Support Offices: Responsible for ensuring asset managers (Program Managers, Operating Managers, Plant & Facility Managers, etc.) in their respective divisions or support offices properly establish CIP work items, record CIP costs, and transfer CIP costs to PIS or transfers out to local interests as appropriate when the asset(s) is complete and operational. Also responsible for periodic reporting of the CIP fiscal status for projects within their division or support office.

c. Resource Management Office. Responsible for providing assistance to asset managers or designated representatives in establishing CIP work items and transferring CIP costs to PIS or transfers out to local interests. Upon receipt of POH Form 13, Resource Management will transfer CIP costs to PIS costs in CEFMS. Also responsible for periodic reporting of the District CIP fiscal status at the General Ledger level.

7. SPECIFIC RESPONSIBILITIES.

a. Asset Managers and/or Designated Representatives. Responsible for ensuring all property items that meet the capitalization criteria are properly identified and established as asset work items. Also responsible for preparing a POH Form 13 after establishing an asset work

item and prior to entering any further data in CEFMS. All proposed real property improvements are coordinated with Real Estate Division prior to initiating the POH Form 13 (all POH Form 13's for land acquisitions are prepared by Real Estate). See paragraph 9 for specific information on the POH Form 13.

(1) The asset manager or designated representative insures that the established work category codes (WCC & WCE) cited on the POH Form 13 are on all PR&C's created for acquisition or construction (PR&Cs for materials, supplies, contracts, labor, warehouse items, etc.). All individuals involved with requesting acquisitions for multiple purpose projects must become thoroughly familiar with the listing of retirement units in Appendix A to Chapter 31, ER 37-2-10. Such individuals are responsible for describing the work item in adequate detail so it can be correctly classified as an operating expense or capital expenditure.

(2) Non-Capital repairs or replacements do not change the original service life of the asset and primarily benefit operations of the current fiscal year. These costs are expensed during the current fiscal year. However, a manager may initiate a POH Form 13 for repairs or replacements of large magnitude known as a Maintenance Work Order.

(3) When work is physically and financially complete, the Asset Manager or designated representative completes the POH Form 13 initiated before the work began (see first paragraph above) and forwards POH Form 13 to Resource Management to transfer all expenditures related to the capital asset to Plant-in-Service. A copy of the POH Form 13 containing the final capital costs (with printouts of CEFMS Obligation (1, 3, 4, 21, 9), Receiving Report (1, 3, 4, 21, 12), and Invoice (1, 3, 4, 21, 13) screens to support the cost amounts) is sent to Finance and Accounting Branch (CEPOH-RM-F) and the RPAO or PBO for inclusion in the subsidiary ledgers.

b. Technical Divisions (Programs and Project Management Division and Engineering and Construction Division) and Support Offices. Technical Divisions and Support Offices review the POH Form 13 for completeness, move funding where appropriate and forward the documents through the Finance and Accounting Branch to the RPAO or PBO.

c. Resource Management Office. The Finance and Accounting Branch (RM-F) and the Budget and Manpower Branch (RM-B) review and approve costs and appropriation and accounting data on the POH Form 13, sign the report and establish the multiple purpose tables if applicable. RM-F is responsible for transferring of CIP costs to PIS costs, retiring all assets and recording of disposals. RM is also responsible with PPMD for periodic reporting to the Commander of the District CIP fiscal status at the General Ledger level. RM-F serves as the office of record for the purpose of final retention of the POH Form 13 and required backup after the asset has been placed into service.

d. Real Property Accountable Officer (RPAO). Responsible for reviewing data on the POH Form 13, assigning a Property ID for each real property asset and linking the Property ID to the project and the newly created asset work item. Responsible for preparing POH Form 13 for land acquisition. (See Paragraph 15.) The RPAO maintains a voucher register of all

documents that evidence the acquisition, issue and disposition of real property that is posted in the subsidiary ledger. Responsible for updating the subsidiary records (REMIS) with the information provided on the completed POH Form 13. Real Estate Division performs inventory every three years to assure that the current status of all real property is accurately reflected in REMIS. The RPAO conducts an initial physical inventory to establish the accountability records and conducts an inventory whenever there is a change of RPAO. Real property records are formally reconciled with the general ledgers for the period ending 30 September each year.

e. Property Book Officer (PBO). Responsible for reviewing data on the POH Form 13, assigning a Property ID (Bar Code Label) for each personal property asset and linking the Property ID to the project and the newly created asset work item. Responsible for updating the subsidiary records (APPMS) with the information provided on the completed POH Form 13. The PBO insures that the current status of all personal property is accurately reflected in APPMS. Personal property records are formally reconciled every fiscal year.

f. Property Hand Receipt Holder. Responsible for periodically verifying and certifying the accuracy of their hand receipt property records. They will verify the serial number against the property, bar code label, acquisition price, and ensure a correct noun/nomenclature is used when reporting the property.

8. WORK ITEM - CREATE FIXED ASSET.

a. Initial Determination. The asset manager or designated representative is responsible for the initial determination of whether a work item should be capitalized as a fixed asset or determined an expense (see paragraph 7(a) above). **Finance and Accounting Branch is available to provide assistance in making the determination of capital versus expense, classification of work, creating the work item and recording CIP costs.** The capitalization criteria apply regardless of the method of construction -- in-house, contract, cost share, donation, or any combination thereof. Upon determining that the planned work meets the criteria for capitalization, the asset manager creates a unique **asset work item** for each capitalized property item.

- All Revolving Fund fixed asset acquisitions and additions and betterments, as defined in paragraph 4, are purchased through the PRIP program. The PRIP Coordinator in RM-B creates the work items for authorized PRIP purchases at the beginning of the year in which they are authorized.

b. Acquisition and Replacement. The asset work item for a new Civil Works/Military fixed asset is created on screen 2.101 (path from screen A is 1, 3, 6, 1, 1). **Work item classification 1** is selected and the description of the work item is entered. Additional accounting information that must be entered includes the Parent Work Item (this could be the project work item for major equipment, or it could be another asset work item for lesser equipment), Interest During Construction (Treasury Average Yield Rate, Power Rate or none), MP Accounting Code, Property Category Code, and Group Type. After "SAVE", CEFMS will

generate the asset work item number. The asset manager then prepares a POH Form 13 (see paragraph 7 above).

- The PRIP Coordinator in RM-B creates Revolving Fund PRIP acquisition work item (see paragraph 8a). The asset manager prepares the POH Form 13.

c. Addition and Betterment. An Addition and Betterment (see paragraph 4 (a)(3)) applies to an existing asset, which was previously assigned an asset work item number by CEFMS and a Property ID number by the RPAO or PBO. A Civil Works Addition and Betterment work item is established on screen 2.101 (path 1, 3, 6, 1, 1). **Work item classification 2** is selected and the description of the work item is entered. The program automatically tabs to the Property ID field. The Property ID number of the original asset is entered. After the Parent Work Item is entered (the work item of the parent fixed asset) the screen automatically populates with the asset work item appropriation and description for that asset. Additional information that is selected from an F4 pick list includes IDC, MP Accounting Code, Property Category Code, and Group Type. After completing these steps, the asset manager prepares a POH Form 13 (see paragraph 9 below). The Property ID number is included on the form to identify the original asset.

- The PRIP Coordinator in RM-B creates Revolving Fund PRIP addition and betterment work items (see paragraph 8(a)). The asset manager prepares the POH Form 13.

d. Found on Works. Found on works property is property that is discovered (e.g., when a physical inventory is done) that was not previously recorded as an asset. These assets are recorded as Found on Works. An asset work item is created on screen 2.101 (Civil Works/Military) or 2.100 (Revolving Fund) CREATE/CLASSIFY ASSET WORK ITEM screen. (Path for Civil Works is 1, 3, 6, 1, 1; path for Revolving Fund is 1, 3, 6, 2, 1.) To establish a Found on Works fixed asset work item **work item classification 4** is selected and the description of the work item is entered. The program automatically tabs to the Property ID number, RE or LM is contacted to provide this number. Additional information that must be selected from an F4 pick list includes the MP Accounting Code, Property Category Code, and Group Type. A POH Form 13 is prepared by the asset manager to document the discovery of the asset. The RPAO or PBO and the asset manager sign to acknowledge ownership of the asset and verify that it is not a duplicate inventory item. A copy of the memo including a screen print of the asset work item is sent to RM-F.

e. Transfer In. Transfer In property is transferred in from another project, another Corps District, or other entity. The asset manager establishes an **asset work item** on screen 2.101 (for Civil Work/Military) or 2.100 (for Revolving Fund). The same paths are used as in paragraph d. In establishing a Transfer In fixed asset work item, **work item classification 5** (transfer-in) is selected and a description of the work item is entered. Additional information that is selected from an F4 pick list includes IDC, MP Accounting Code, Property Category Code, and Group Type. Before an item can be placed in service, a POH Form 13 is routed to receive a Property ID number from Real Estate (if real property) or Logistics (if personal property).

f. Disposal. When costs are incurred in the disposal of an asset, a Disposal asset work item is created on screen 2.101 (for Civil Works/Military) or 2.100 (for Revolving Fund) (same navigation as in paragraph 8(d) above) to record the cost of disposing of the asset. Before the Disposal asset work item can be created, the fixed asset is retired by RM-F. (See paragraph 14 below.) To establish a Disposal asset work item **work item classification D** is selected and the description of the work item is entered. The program automatically tabs to the Property ID field. The Property ID of the original asset is entered. When the parent Work Item is entered (the asset work item of the asset being disposed) the screen automatically populates with the asset work item appropriation, and description. Additional information selected from the F4 pick list includes IDC, MP Accounting Code, Property Category Code, and Group Type. After the work item has been established, a Resource Plan is created on screen 2.3 (path 1, 2, 1, 1). (RM-B funds the disposal work item when this is a Revolving Fund fixed asset.) The asset manager prepares a POH Form 13 for disposal costs. The old Property ID number is recorded on the POH Form 13. **RM-F is available to provide assistance.**

g. Insurance. The purpose of the Insurance Account is to provide a reserve to be available for absorption of losses and damages due to casualties of a type normally insured in commercial practice resulting from the operation of Revolving Fund capitalized property. Costs related to Revolving Fund casualties are charged to an Insurance work item. An Insurance work item is created to record (1) the book value of Revolving Fund property lost due to a casualty; (2) the repair costs of Revolving Fund property damaged in a casualty; (3) the cost of rectifying damages to non-Federal property or personal injuries resulting from the operation of Revolving Fund capitalized property; and (4) recoveries from others for casualty losses to Revolving Fund fixed plant.

(1) An Insurance work item is created on screen 2.100 (path 1, 3, 6, 2, 1). **Work item classification 3** (Casualty Damages) is selected to identify it as an Insurance work item. CEFMS populates the parent work item as "RF9500." When the ordering work item on a PR&C is an Insurance work item the only available work category elements are DARFA (damages resulting from Revolving Fund activities), DARFP (damages to Revolving Fund property) and ORHDA (other damages). Collections related to casualty losses are recorded in the income account of the Insurance work item under work category code "Income," work category element "RCVYI" (recoveries from others for damages and losses).

(2) Except for nominal losses, an Insurance work item for loss, damage or destruction of Revolving Fund property requires HQUSACE approval, and, in any event, a Report of Survey for the casualty loss.

(3) A POH Form 13 is prepared by the asset manager to document the damage. The RPAO or PBO and the asset manager sign the POH Form 13 and the document is routed to RM-F.

9. POH Form 13(Variation of ENG 3013).

a. The POH Form 13 is the document of record for all transactions involving capital assets. The information contained therein and the signatures thereupon are the documents of record and the justification for all capital asset creations, additions and betterments, transfers in or out, retirements, sales, and dispositions. The dollar amounts are entered on this document, as are the Property ID codes. Upon completion, supporting documentation is attached to the document. Supporting documentation consists of a CEFMS cost ledger in agreement with the total costs shown on the POH Form 13, copies of purchase or construction contracts and screen prints of obligations, receiving reports and invoices for all outside vendor purchases (CEFMS C or R MOA codes). The original document, including attachments, is prepared by the asset manager. These documents are retained in RM-F as the office of record.

b. After the asset manager creates an asset work item for a fixed asset, a POH Form 13 is initiated and signed prior to creating PR&Cs to begin work. The POH Form 13 includes:

- (1) Project Name
- (2) Original / Revision Estimate
- (3) AMSCO
- (4) Parent Work Item
- (5) Appropriation
- (6) CEFMS Fund Account
- (7) Estimated Start Date
- (8) Estimated Completion Date
- (9) Type of Work Order (Acquisition, Addition and Betterment, Found on Works, Transfer-In, Transfer-Out, Retirement, Sale, Disposal, or Insurance)
- (10) Type of Expenditure (Capital, Maintenance (see paragraph 7(a)(2) or Insurance)
- (11) Method of Accomplishment
- (12) Work Item and Category Codes (for each asset work item)
- (13) Property ID Number
- (14) Acquisition Date
- (15) Useful Life (months)
- (16) Description of Work
- (17) Estimated Costs
- (18) Actual Final Costs (at completion)

c. The POH Form 13 is then reviewed and signed by the Technical Division or Support Offices Project Manager to insure accuracy.

d. The POH Form 13 is then forwarded to PPMD for approval of funds allocation and signature. Where appropriate, funding is moved in accordance with the POH Form 13. The document is then forwarded to RM.

e. RM-F and RM-B review and approve the accounting data and establish multiple purpose tables as explained more fully in paragraph 7(c) above.

f. The POH Form 13 is then forwarded to the RPAO or PBO depending on whether the fixed asset is real or personal property. The RPAO or PBO reviews the data, assign a Property ID and updates the subsidiary records (REMIS or APPMS) as explained more fully in paragraphs 7(d) and (e) above.

g. When work has been completed and the asset or Component is ready to be Placed-in-Service the asset manager completes the POH Form 13 initiated when the asset work item was created. The full cost information is included, and the supporting documentation (cost ledger, contracts and screen prints as described in paragraph 9(a)) is attached to fully back up the total asset costs. The POH Form 13 is signed for completion and the document is routed to the Technical Division or Support Offices, RM-F and the RPAO or the PBO. Each office reviews the contents of the POH Form 13 and adds pertinent information for which that office is responsible (as per paragraphs 6 and 7 above, and the particular paragraphs that follow) and retains a copy of the POH Form 13 and such attachments as required. The POH Form 13 and the supporting documentation are returned to RM-F for permanent retention.

10. COMPLETED WORK.

a. Transfer Acquisition to PIS. Upon completion of the work, the asset manager or designated representative initiates the completion of POH Form 13 and forwards form to Resource Management to transfer the property to Plant-in-Service using CEFMS screen 2.14 for Civil Work Real Property (path 1, 3, 6, 1, 4), or screen 2.24 for Civil Works/Military Personal Property (path 1, 3, 6, 1, 3), or screen 2.11 for Revolving Fund Group or Non-Group Personal Property (path 1, 3, 6, 2, 3, 1), or screen 2.17 for Revolving Fund Real Property (path 1, 3, 6, 2, 3, 4), or screen 2.16 for Revolving Fund Sets (path 1, 3, 6, 2, 3, 2). At the appropriate screen, the Property ID code is selected by F4 pick list and the correct asset is queried by using F2/F3. This brings forward all previous data input when the asset work item was created. -PGDN will enable input of the useful life years, useful life months, and accounting category code from an F4 pick list. This information is necessary to calculate depreciation. The "SAVE" button is clicked to commit the record. After saving, CTL F1 is entered to bring up screen 3.25, Place in Service Cost View. A screen print of the acquisition cost data required per paragraph 9(a) is attached to the completed POH Form 13. The original POH Form 13 with attachments is sent to the Real Estate RPAO or the Logistics PBO for inclusion in the CEFMS/REMIS subsidiary ledgers or APPMS records. After action, Real Estate (RE) or Logistics Management (LM) forwards the documentation to RM-F for permanent records keeping.

b. Transfer Addition and Betterment to PIS. Upon completion of work, the asset manager initiates the completion of POH Form 13 and forwards the form to Resource Management to transfer Additions and Betterments (A & B) to Plant-in-Service using the CEFMS screen 2.24.3 for Civil Works/Military A & B (path 1, 3, 6, 1, 5) or screen 2.11.3 for Revolving Fund A & B (path 1, 3, 6, 2, 3, 3). The initial establishment of the asset Work Item as

an A & B linked the asset to an existing Property ID number. The Property ID number is entered. CEFMS provides the category, owning organization, and acquisition date of the original asset. If there is more than one Asset Work item for this Property ID code the system will shift to screen 3.18A, Civil Fixed Asset Addition and Betterment View Screen. When the Asset Work Item to be placed in service is selected, the screen provides the current data. Useful Life Years and Accounting Category code are entered. This information is necessary for the calculation of depreciation and is required for completion. The "SAVE" button is clicked to commit the record. A screen print of 2.24.3 or 2.11.3 showing final A&B cost is attached to the POH Form 13. The original POH Form 13 with cost data attachments (per paragraph 9(a)) is sent to the RPAO (RE) or the PBO (LM) for inclusion in the subsidiary ledgers (CEFMS/REMIS) (CEFMS/APPMS). After action, RE or LM forwards the documentation to RM-F for permanent record keeping.

c. Transfer Unfeasible CIP Costs Out. When the asset manager (or Real Estate, for land) has determined that a physical asset will not be acquired/built, the asset manager initiates the completion of POH Form 13 and forwards the form to Resource Management to transfer the costs of studying and preparations using CEFMS screen 2.23, Transfer Unfeasible CIP cost to Expense. The navigation from screen A is 1, 3, 6, 1, 10, 4 to get to screen 2.33E. The parent acquisition work item is selected from an F4 pick list, using F2/F3 to query. This brings forward all previous data. A justification is entered in the Remarks block, and PGDN is required prior to commit. The data is then committed by clicking the "SAVE" button. A screen print showing the change to Expense is required. This screen print is attached to the completed POH Form 13 and sent to RM-F.

d. Transfer to Local Interest. When the asset manager (or Real Estate, for land) has determined that an asset is ready to be transferred to local interest in conformity with the signed local co-op agreement, the asset manager (or Real Estate) initiates the completion of POH Form 13 and forwards the form to Resource Management to transfer the asset using CEFMS screen 2.25A, Transfer Out w/o Reimbursement of CIP cost (path 1, 3, 6, 1, 10, 1). The acquisition work item is entered and the ENTER button is pushed. This will bring forward all previous data. CEFMS prompts for Transfer Type. The Transfer Type is selected according to the terms of the Co-op Agreement, usually **F** for **full cost**. The Transferee Organization is selected from an F4 pick list. This is the Local Interest/Public Entity that will own the asset. Total CIP cost is shown and the same figure shows as the Transfer Out amount. Remarks are required, e.g., Local Co-op agreement DACW-XX-000, etc. The transaction is then committed by clicking the "SAVE" button. A screen print is made and attached to the completed POH Form 13. The original POH Form 13 with the attachments (per paragraph 9(a)) is then sent to RM-F.

11. FOUND ON WORKS - PLACE IN SERVICE. After the Found on Works Asset Work Item has been created (see 8(d) above), the asset manager initiates the completion of POH Form 13 and forwards the form to Resource Management to place the asset in service. See 10(a) above. Since no costs have been incurred in CEFMS, the "Book Cost" field will not populate with costs. Therefore, the "Book Cost" field is entered with the valuation of the item transferred in. This is not done until the asset is in the Corps physical possession. The original POH Form 13

with cost data and attachments (per paragraph 9(a)) is sent to either the PBO or the RPAO who forwards the documentation to RM-F for permanent retention.

12. TRANSFER IN OF FIXED ASSETS - PLACE IN SERVICE. After the Transfer-In Asset Work Item has been created (see 8(e) above) the asset manager initiates the completion of POH Form 13 and forwards the form to Resource Management to place the asset into service (see 10(a) above). Costs are entered in the “Book Cost” field. (See 11 above.) The original POH Form 13 with cost data and screen print attachments are sent to either the PBO or the RPAO who forwards the documentation to RM-F for permanent retention.

13. TRANSFER OUT OF FIXED ASSETS. After the asset manager or designated representative has prepared a POH Form 13 identifying the transferee organization and containing the information required in paragraph 14, RM-F changes the status of an asset in CEFMS from Plant-in-Service to Transferred Out, or from Retired to Transferred Out. Changes are made on screen 2.28.3. The same paths are followed and the same procedures performed as indicated in paragraph 14. However, the property phase is changed to “T” if the full asset value is being transferred out, or to “U” if the asset is being partially transferred out. If the asset is only being partially transferred out, the book cost of the component being transferred out is entered in the BOOK COST/BV PAD field. The organization code of the organization to which the asset is being transferred is entered next. This is a local organization code if the asset is being transferred in-house (i.e., from Civil to Revolving Fund, or vice-versa). The organization code must be on screen 10.144 and it must be identified as a MIPR organization with debtor class “OC.” The POH Form 13 is retained in RM-F.

14. RETIREMENT OF FIXED ASSETS.

a. Before a fixed asset is sold or disposed of, it is first retired in CEFMS on screen 2.28.3. **Finance and Accounting retires all assets upon receipt of a completed POH Form 13.** (See next paragraph.)

b. Prior to the retirement of a fixed asset the asset manager or designated representative initiates a POH Form 13. This document contains the original capitalized cost and the acquisition date of the item as well as the amounts and dates of any Additions and Betterments. The title from the property unit list is entered on the description line of the POH Form 13, including an explanation of the type of disposal, i.e., sale, disposal without proceeds or transfer. If the disposal type is sale, the amount of the sale proceeds is listed. The original POH Form 13 is sent to RM-F. RM-F retires the asset on screen 2.28.3 and retains the POH Form 13.

c. Retirement of an asset stops depreciation from accruing but does not remove the project’s accountability for the asset until it is disposed of, transferred out or sold. RM-F, after retiring the asset, sends a copy of the POH Form 13 to RE or LM to mark the Property ID as “retirement awaiting disposal.”

d. The path for retirement for Revolving Fund is 1, 3, 6, 2, 3, 1 to screen 2.11 for personal property; 1, 3, 6, 2, 3, 2 to screen 2.16 for sets; or 1, 3, 6, 2, 3, 4 to screen 2.17 for real property.

The path for Civil Works/Military is 1, 3, 6, 1, 3 to screen 2.24 for personal property; or 1, 3, 6, 1, 4 to screen 2.14 for real property. From screen 2.11, 2.16, or 2.17 (for Revolving Fund) or screen 2.24 or 2.14 (for Civil Works/Military) the asset work item or Property ID is queried to populate the screen. Ctrl-F3 is then entered to go to screen 2.28.3 where the property phase is set to "R." For full retirement the "SAVE" button is clicked. For partial retirement, the "Book Cost/BV Pad" field is changed from the full book cost (already populated) to the lesser amount that is to be retired.

e. Special provision for Revolving Fund Assets. Before preparation of a POH Form 13 for Retirement, Disposal, Sale or Transfer Out of a Revolving Fund fixed asset that is serviceable or useable without major repair, the asset manager submits a report on the items to CECW-O for approval. This report is submitted for all items of floating plan, mobile and fixed land plant, and tools and office equipment with an initial acquisitions cost greater than \$200,000. Vehicles, information management equipment, and office furniture are excluded. (Ch 15, ER 1130-2-500.)

15. SALE OF FIXED ASSETS.

a. When a fixed asset is sold and proceeds are collected, the asset is first either partially or fully retired. See paragraph 14. RM-F retires all assets and records the sale as outlined below. The asset manager prepares the POH Form 13 and forwards to RM-F, where the documents will be retained.

b. Once the fixed asset has been fully or partially retired, the fixed asset sale is recorded. However, if the asset is Revolving Fund, a "gain/loss work item" is first created on screen 2.100 (path 1, 3, 6, 2, 1). Any gain or loss realized on a Revolving Fund sale is posted to Non-operating Income/Loss. This work item is not necessary when a Civil Works/Military asset is sold because any gain or loss is recorded in the asset's operating account. To create the "gain/loss work item" on screen 2.100, "B" is selected as the classification type, and the Property ID is entered in the property field. CEFMS generates a gain/loss work item.

c. Fixed asset sales are recorded in screen 2.93 (path 1, 3, 8, 2, 7). Entries include the debtor ID (this is the purchaser of the item being sold), the bill type (this is "AS"), description, Property ID of the asset being sold, and the organization code of where the payment should be sent. Ctrl-F1 is entered to go to screen 2.93.1 where the agreed upon sales price is entered. The "SAVE" button is clicked to commit the transaction. This transaction generates a bill number. When the proceeds of the sale check is received this bill number is referenced as the collection is entered in CEFMS. (The check and collection log are then sent to Millington by the collector in RM-F).

16. DISPOSAL OF FIXED ASSETS.

a. When no sales proceeds will be received upon the disposition of an asset, RM-F changes the status of the asset in CEFMS from "Retired" to "Disposed of" upon receipt of a completed POH Form 13 with attachments, as required by paragraph 9(a). The change is made on screen

2.28.3. See paragraph 14 above for paths to screen 2.28.3. The same procedures are followed to change the status from Retired to Disposal as were outlined in paragraph 14 to change from Plant-in-Service to Retired. However, the property phase is changed to “D” to dispose of asset.

b. When the asset being disposed of is a Revolving Fund asset and its retirement book value is greater than zero (i.e., it was less than fully depreciated) RM-F first creates a Disposal Loss Work Item. This is not to be confused with a Disposal Cost Work Item, see 8(f) above. A Disposal **Cost** Work Item is required where labor or other expenses will be incurred in the process of disposing of an asset. A Disposal **Loss** Work Item is required where the asset is less than fully depreciated and the remaining book value (original book cost less accumulated depreciation) is charged to the Non-operating Income/Loss Account. A Disposal Loss Work Item is not required for a Civil Works asset. A Disposal Loss Work Item is created on screen 2.100 (path 1, 3, 6, 2, 1) by selecting “B” as the classification type and entering the Property ID in the property field.

17. LAND ACQUISITION - PLACE IN SERVICE.

a. The asset manager or designated representative informs Real Estate Division in writing of the need to acquire lands, including easements, or to relocate utilities. Real Estate Division creates a unique asset work item for the land acquisition and prepares a POH Form 13. (Refer to paragraph 8(b), Acquisition and Replacement.) Real Estate Division forwards the POH Form 13 to PPMD for review of pertinent data and fund source. PPMD signs the POH Form 13 and forwards it to RM-F for review and to establish multiple purpose tables if applicable. RM-F retains a copy of the POH Form 13 and returns the original to Real Estate.

b. Upon completion of the acquisition (i.e., closing or transfer from another federal agency) Real Estate Division forwards the POH Form 13 to RM-F. RM-F transfers the asset to PIS, retains a copy of the POH Form 13 and returns the original POH Form 13 to Real Estate Division. RPAO updates the cost information in REMIS.

18. LAND DISPOSAL. The asset manager or designated representative identifies land to be disposed of and submits a written disposal request to Real Estate Division. Real Estate Division initiates the disposal by requesting RM-F retire the asset, by creating a disposal asset work item if disposal costs will be incurred in disposing of the asset and by preparing a POH Form 13. (Refer to previous guidance in 8f, Disposal.) Real Estate Division forwards the POH Form 13 to PPMD for review. PPMD signs the POH Form 13 and forwards to RM-F for review. Upon disposal or transfer, Real Estate Division provides a copy of a fully executed DA 337 (Request for Approval of Disposal of Buildings and Improvement) and deed(s), bill(s) of sale or DD Form 1354 (Transfer and Acceptance of Military Real Property) transferring accountability to RM-F. RM-F reviews the retirement cost information and removes the asset from accounting records. The original POH Form 13 is forwarded to Real Estate Division.

19. RECORDS.

a. RM-F is the office of record for the original completed POH Form 13 and required attachments. Supporting documentation will be maintained until the asset is disposed of in accordance with MARKS requirements.

b. Real Estate is the office of record for Real Property Records, REMIS subsidiary ledger reports, including the GSA 1166 report, and Real Estate documents such as deeds, and tract registers

20. RECONCILIATION.

a. Real Estate Division and RM-F conduct a yearly reconciliation of REMIS/CEFMS subsidiary ledgers and assure that they are kept in balance with the general ledgers. Records are formally reconciled with the general ledger for the period ending 30 September each year. The RPAO accomplishes a physical inventory of all real property assets on a three-year cycle.

b. The REMIS inventory supports both the general ledger and the Annual Report of Real Property Owned or Leased by the United States, GSA Form 1166, which is submitted annually to GSA. The REMIS GSA Form 1166 matches the values reported in the general ledger by feature where appropriate (e.g., land).

c. Logistics Management Office and RM-F conduct an annual reconciliation of APPMS/CEFMS subsidiary ledgers and assure that they balance to the general ledgers. Records are formally reconciled with the general ledger for the period ending 30 September each year. RM-F generates and reviews the CEFMS General Ledger to Asset Cost Table Recon (reconast); Depreciation, Increment and Insurance Reports (sdipr); and Accrued Depreciation Verification (deprever) reports and the CEFMS reloc.sql query on a monthly basis.

FOR THE COMMANDER:

/s/

LORI A. SORAYAMA-CHANG
Chief, Information Management Office

DISTRIBUTION (POH List 02-1):

B

APPENDIX A

CIVIL WORKS REAL PROPERTY

COST FEATURE DEFINITIONS

1. Lands and Damages. This feature includes all costs (except leasehold, local cooperation agreements and temporary permits) directly incident to the acquisition of real property by purchase, condemnation, donation, exchange, and reassignment transfer from other Federal agencies, permits, etc. Also included are Pre and Post authorization planning, attorney's opinions of compensability, mapping and surveying, title evidence, negotiations and closings, condemnations, appraisals, audits, relocation assistance, disposals, temporary permits, and encroachments.
2. Relocations. This feature includes the cost of relocating roads, bridges, railroads, cemeteries, utilities, and structures. Included are costs for pre and post authorization planning, attorney's opinions of compensability, title evidence, negotiations and closing, condemnations, appraisals, relocation assistance, disposals, temporary permits, audits, land payments, and damage payments.
3. Reservoirs. This feature includes clearing lands in reservoirs of debris, brush, trees, improvements, and structures. Also includes the sale of salvage obtained by sale or disposal of material in clearing operations. Also includes bank stabilization, shoreline improvement, fire breaks, fencing, boundary line surveys, and marking of land which has been acquired or is to be acquired, rehabilitation of natural resource, erosion control, drainage, and rim grouting and mine sealing, etc., to prevent leakage.
4. Dams. This feature includes the cost of all dams and other water collecting facilities, whether man made or natural, together with appurtenant water diversion, regulation and delivery facilities and spillways, outlet works, and power intake works, whether separate from the dam or not.
5. Locks. This feature includes facilities to provide for passage of waterborne traffic, including gates, valves, operating mechanisms, cribs, fills, lock walls, guide and guard walls, operating buildings, and excavation thereof.
6. Fish and Wildlife Facilities. This feature includes items such as ladders, locks and related facilities for passage of fish at dams and navigation locks and maintenance of fish runs; and provision for wildlife preservation.
7. Power Plant. This feature includes those facilities specifically required for the production of power other than those included in the feature "Dams," and consists of the following: powerhouse, turbines, governors, generators, accessory electrical equipment, miscellaneous power plant equipment switchyard, and tailrace improvement for power.

In the case where the powerhouse is an integral part of the power intake dam, the cost of the power intake dam is included in this feature. Where the structure of a dam also forms the foundation of the powerhouse, such foundation is considered a part of the dam. The cost of a cofferdam or the appropriate part thereof is charged to this feature. Units for production of power for the operation only of navigation, flood control, or other purpose projects (excluding those projects with power as a feature) are included in other features as appropriate.

8. Roads, Railroads and Bridges. This feature includes permanent roads, railroads and bridges required for access and other purposes in connection with the construction and operation of the project. This feature does not include roads, railroads and bridges chargeable to the feature "Relocations," access roads to recreation facilities and areas, which will be charged to the feature "Recreation Facilities," and service roads and service railroads on structures, which will be charged to the appropriate feature for the structure.

9. Channels and Canals. This feature includes revetments, linings, jetties, dikes, and bulkheads constructed as channel improvement work for flood control or navigation. Also included are excavation costs on land owned by the Corps such as excavation costs of a reservoir for a multipurpose project. No longer included as a capital asset, but to be expensed, are beach replenishment, excavation or dredging of channels in existing waterways, excavation or dredging of navigation ports and harbors, removal of trees, brush, accumulated snags, drift debris, water hyacinths and other aquatic vegetable growths from canals, channels, harbors, ports, and other existing waterways.

10. Breakwaters and Seawalls. This feature includes breakwaters, seawalls, piers, and like improvements constructed in connection with the protection of beaches, harbors, shores, and port facilities against the force of waves and encroachment of seas for lakes by direct wave action. Jetties, groins, and like structures provided in seas, lakes tidewater reaches of rivers and canals, and harbors to control water flow and current, to maintain depth of channels, and to provide protection are included in this feature.

11. Levees and Floodwalls. This feature includes embankments and walls constructed to protect areas from inundation by overflow from creeks, rivers, lakes, canals, and other bodies of water. This feature consists of such items as: service roads on levee crown or landside berm, road ramps, closure structures, seepage control measures, erosion protection measures on levee slopes and on berms and bank slopes when an integral part of the levees or floodwalls; and drainage facilities, constructed to provide means for the passage of accumulated drainage and seepage water and sewage from the protected area over or through levees and floodwalls, comprising such items as interceptor and collection sewers and ditches, and pressurized sewers and drainage structures, including outfalls through levees of floodwalls. Levees locally called dikes are included in this feature. Pumping plants are included in the feature "Pumping Plants."

12. Pumping Plants. This feature includes pumping plants constructed to pass accumulated drainage and seepage water and sewage from the protected area over or

through levees and floodwalls.

13. Recreation Facilities. This feature includes access roads; parking areas; public camping and picnicking areas, including tables and fireplaces; water supply; sanitary facilities; boat launching ramps; directional signs; and other facilities constructed primarily for public recreational use, including essential safety measures in connection therewith. The latter includes, as appropriate, sheltered anchorage areas for small craft, bathing areas readily accessible and reasonably safe, and safety provisions for visitors and fisherman in the project area.

14. Floodway Control and Diversion Structures. This feature includes floodway control and diversion structures to provide for the release of flood waters from streams where discharges exceed flood capacity of the stream, including such items as diversion dams, gated or ungated discharge structures, training walls, stilling basin, and those adjacent embankment sections forming part of the control structure. Construction of channels and levees not forming part of the main control structure, but necessary for operation of such structures is included in the appropriate feature “Channels and Canals” or “Levees and Floodwalls.”

15. Bank Stabilization. This feature includes revetments, linings, training dikes, and bulkheads for stabilization of banks and watercourses to prevent erosion, sloughing, or meandering. Bank stabilization constructed in navigation channels or in connection with flood control channel improvement is included in the feature “Channels and Canals.”

16. Beach Replenishment. This feature includes replacement of eroded beaches, for purposes of recreation and shore protection, by direct deposit of materials obtained by dredging of land excavation.

17. Cultural Resources Preservation. This feature pertains to the preservation, recovery of other mitigation of significant scientific, prehistoric, historic, or archaeological data, buildings, sites, districts, structures, or objects. This feature covers costs during construction and includes excavation, preparation of areas, recovery of data, movement of artifacts, relics and objects of antiquity, analysis of data and preparation of reports thereon, and construction of cultural facilities.

18. Buildings, Grounds and Utilities. This feature includes permanent facilities such as operators’ quarters, administration and shop buildings, storage buildings and areas, garage buildings and areas, community buildings, local streets and sidewalks, landscaping, and electric, gas, water, and sewage facilities. Where space in a dam, powerhouse, or other basic structure is used in lieu of construction of any of the above-mentioned buildings, such allocated space is not separated from the basic structure. Communication systems are included in the feature “Permanent Operating Equipment” and recreational buildings in “Recreation Facilities.”

Source of Definitions: ER 37-2-10, Chapter 8 and ER 11-2-240, Appendix A

POH Form 13 "Work Order / Completion Report" will be added upon completion of form.

APPENDIX C

Asset Management Flow Chart

