

UNIFIED FACILITIES CRITERIA (UFC)

CRITERIA FOR TRANSFER AND ACCEPTANCE OF DOD REAL PROPERTY



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U.S. ARMY CORPS OF ENGINEERS

NAVAL FACILITIES ENGINEERING SYSTEMS COMMAND

AIR FORCE CIVIL ENGINEER CENTER (Preparing Activity)

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FOREWORD

The Unified Facilities Criteria (UFC) system is prescribed by MIL-STD 3007 and provides planning, design, construction, sustainment, restoration, and modernization criteria, and applies to the Military Departments, the Defense Agencies, and the DoD Field Activities in accordance with [USD \(AT&L\) Memorandum](#) dated 29 May 2002. UFC will be used for all DoD projects and work for other customers where appropriate. All construction outside of the United States, its territories, and possessions is also governed by Status of Forces Agreements (SOFA), Host Nation Funded Construction Agreements (HNFA), and in some instances, Bilateral Infrastructure Agreements (BIA). Therefore, the acquisition team must ensure compliance with the most stringent of the UFC, the SOFA, the HNFA, and the BIA, as applicable.

UFC are living documents and will be periodically reviewed, updated, and made available to users as part of the Military Department's responsibility for providing technical criteria for military construction. Headquarters, U.S. Army Corps of Engineers (HQUSACE), Naval Facilities Engineering Systems Command (NAVFAC), and Air Force Civil Engineer Center (AFCEC) are responsible for administration of the UFC system. Technical content of UFC is the responsibility of the cognizant DoD working group. Defense Agencies should contact the respective DoD Working Group for document interpretation and improvements. Recommended changes with supporting rationale may be sent to the respective DoD working group by submitting a Criteria Change Request (CCR) via the Internet site listed below.

UFC are effective upon issuance and are distributed only in electronic media from the following source:

- Whole Building Design Guide website <https://www.wbdg.org/ffc/dod>.

Refer to UFC 1-200-01, *DoD Building Code*, for implementation of new issuances on projects.

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CHAPTER 1 INTRODUCTION

1-1 BACKGROUND.

DoD initially published processes, business rules, and data standards for real property accountability in the Real Property Inventory Requirements (RPIR) document in January 2005. The RPIR was developed by representatives of the Military Departments, Defense Agencies, and was facilitated by the Office of the Secretary of Defense. The RPIR document fully describes the Real Property Unique Identifier (RPUID) and its uses. RPUIDs are assigned by the Data Analytics Integration Support (DAIS) platform, which interfaces with the authoritative source system for each Service's real property inventory. These organizations also developed the Real Property Acceptance Requirements (RPAR) document, August 2006, which clarifies the role of the RPUID in the DD Form 1354 process.¹ All of these requirements have been integrated into DoD's Business Enterprise Architecture (BEA), the blueprint for DoD's business transformation.²

1-2 REISSUES AND CANCELS.

This UFC reissues UFC 1-300-08, dated 16 April 2009 (with Change 2). It incorporates guidance for use of DD Form 1354, Transfer and Acceptance of DoD Real Property, dated August 2022.

1-3 PURPOSE AND SCOPE.

This UFC provides for consistent guidance throughout DoD and provides a consolidated reference for:

- Identifying use of a draft, interim, and final version of the DD Form 1354.
- Describing how the DD Form 1354 is used as part of a real property business process.
- Defining the roles and responsibilities in the DD Form 1354 development process.

This UFC covers the entire process, beginning with the identification of the requirement for a DD Form 1354, continuing through updating an interim DD Form 1354, and concluding with steps taken to produce a final. At the time of publication of this UFC, the current version of DD Form 1354 was August 2022. Refer to the Washington Headquarters Service publishing site to ensure the most current version of DD Form 1354 is used.

<https://www.esd.whs.mil/portals/54/documents/dd/forms/dd/dd1354.pdf>

¹ RPIR and RPAR are available online at the OASD(EI&E) RPA library:
https://www.acq.osd.mil/eie/bsi/bei_rpa.html.

² The BEA is available online at: <https://bea.osd.mil/>.

1-3.1 Methods of Acquisition.

Although there are other types of acquisition, this UFC establishes the process required for documenting the following:

- Acquisition by construction: Transfer and acceptance of accountability of a newly constructed real property asset from a construction agent to the receiving Service; also provides for the relief of the construction in progress (CIP) account.
- Capital improvement to existing facilities: Transfer and acceptance of accountability for an improvement to a real property asset from a construction agent to the receiving Service; also provides for the relief of the CIP account.
- Intra-DoD transfers: Transfer and acceptance of real property asset accountability between the Services or Washington Headquarters Services (WHS).
- Inventory adjustment: Provides documentation for an undocumented real property asset found on site; includes, but not limited to, "found on site," category-code adjustments (conversions or diversions), and impairment adjustments (unit of measure quantity or value changes).

These acquisition types are most common. Others include, but are not limited to, gifts, donations, capital leases, seized/condemned, and forfeited, and may use the DD Form 1354 if there is not sufficient supporting documentation. Refer to DoDI 4165.71 and DoD 7000.14-R FMR Vol 4, Chapter 24, Table A4-1, for additional details on acceptable supporting documentation for various acquisition methods. The installation RPAO will work the higher headquarters point of contact for additional assistance.

1-3.2 GSA Form 1334.

Transfer of property from non-DoD Federal Agencies requires GSA Form 1334, Request for Transfer of Excess Real and Related Personal Property. A DD Form 1354 may still be required to ensure proper accountability and valuation of the asset. RPAO will work with their higher headquarters points of contact for additional assistance as required.

1-4 APPLICABILITY.

This UFC applies to Military Departments and WHS. It 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), Naval Facilities Engineering Systems Command (NAVFAC), Air Force Civil Engineer Center (AFCEC), the United States Property and Fiscal Officers (USPFO) of the National Guard Bureau (NGB), and the Pentagon workforce. Host nation-funded construction on DoD-managed property will follow the same procedures outlined in paragraph 2-2.1 for acquisition by construction. DoD Construction Agents are

responsible for completing the DD Form 1354 for construction funded by other project sponsors to include Defense agencies and DoD field activities.

1-5 GLOSSARY.

Appendix B contains acronyms, abbreviations, and terms.

1-6 REFERENCES.

Appendix C contains a list of references used in this document. The publication date of the code or standard is not included. Unless otherwise specified, the most recent edition of the referenced publication applies.

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CHAPTER 2 PREPARING THE DD FORM 1354

2-1 WHAT IS DD FORM 1354?

DD Form 1354 is an instrument used by Military Services and WHS to document the acceptance and valuation of Real Property assets and the addition of the asset to the Accountable Property System of Record (APSR). This UFC covers the four most commonly used cases for changes to the APSR (new construction, capital improvements, transfer of real property assets between Services and WHS, and inventory adjustments). DD Form 1354 may be used for other acquisition types where appropriate documentation does not exist to accurately document the asset. (See Table 24-2, DoD 7000.14-R FMR, Vol. 4, Chapter 24, for examples of acceptable documentation.) DD Form 1354 is part of the life cycle of real property asset accountability business processes that crosses communities such as planning, programming, construction, contracting, financial management and real estate. It is used to document the cost of preparing an asset for use, which includes documenting demolition changes to the footprint for new construction.

2-2 ACQUISITION TYPES.

Acquisition is the process by which DoD acquires a legal interest in a real property asset and accepts the asset into the inventory of the DoD for the first time. A complete listing of all acquisition methods can be found in the Real Property Information Model (RPIM) at <https://extranet.acq.osd.mil/iel>. Acquisition by construction and by lease are two common acquisition types.

- Acquisition by construction: Acceptance of a new real property facility (buildings, structures, or linear structures) into DoD inventory and accountability and valuation resulting in a new “footprint.”
- Acquisition by lease: Acceptance of a real property asset via a contract (leasehold agreement) that conveys a real property asset for a specified period of time for a specified consideration. A leasehold agreement must include the right of possession.

2-3 CAPITAL IMPROVEMENTS/ENHANCEMENTS TO EXISTING FACILITIES.

Capital improvements/enhancements for real property are often referred to as modifications, modernizations, upgrades, and improvements. A capital improvement is any improvement that increases the useful life, capacity, or size or modifies functionality of an existing asset, regardless of the source of funding or capitalization threshold. Improvements to real property assets must be capitalized when (1) the improvement increases the asset's useful life by two or more years or increases its capacity or size; and (2) the cost of the improvement equals or exceeds the capitalization threshold (see DoD 7000.14 FMR Volume 4, Chapter 24, paragraph 2.5 (240205)). Examples of capital improvements include:

- Increasing the useful life by two or more years: Major replacements, renovations, or reconstruction to restore facilities deteriorated through years of use.
- Increasing capacity: Changes in internal structural systems with the intent of increasing usable space. Example: raising the roof on a warehouse to increase cubic feet.
- Increasing size: An addition, expansion, or extension to the building (increasing footprint).
- Modifying functionality: Conversion of facility type (change of category code), as in changing an office to a warehouse; or upgrading architectural elements of a facility that are not failing (for example, upgrading a flat roof to a pitched roof or installing an elevator where none existed).

2-4 INTRA-DOD SERVICES TRANSFERS.

A transfer between Services is a real estate action which changes the accountability for DoD real property and installed equipment to or from one Military Department or WHS to another. In accordance with Section 2696 of Title 10, United States Code (U.S.C.), a transfer between DoD Components occurs in the real property asset's life cycle when there is a change in accountability of any type (physical, legal, or financial). DoD Components must manage real property by periodically reviewing their real property holdings, both land and facilities, to identify unneeded and underused property eligible for transfer. This transfer shifts accountability between DoD Components but does not culminate in an acquisition or disposal to overall DoD inventory and does not require compensation.

2-5 INVENTORY ADJUSTMENT (FOUND ON SITE)

This acquisition method is the discovery of a real property asset that is not currently included in the inventory or correction of inventory when key elements of the APSR are incorrect. Inventory adjustment is used to document assets missing the original acquisition documentation. Often these assets are considered "found on site." A "found on site" transaction provides documentation for a real property addition to the real property inventory as a result of a physical inventory discrepancy (the asset is not currently in the inventory). Inventory adjustment is also used for correcting discrepancies from the actual asset characteristics and the real property record (changes in size or category code, often because a previous renovation project was not accurately documented as described in paragraph 2-3).

2-6 VERSIONS OF DD FORM 1354.

The three versions of the DD Form 1354 are:

- Draft
- Interim
- Final

Different acquisition methods typically require a different version of the DD Form 1354. Table 2-1 summarizes appropriate uses for each version.

Table 2-1 Use of DD Form 1354 by Acquisition Type

Acquisition Type	Draft	Interim	Final
New Construction	X	X	X
Capital Improvement	X	X	X
Transfer Between Services			X
Inventory Adjustment			X

Roles and responsibilities for completing the various versions of the DD Form 1354 are found in Chapter 3. Instructions for completing the form are found in Chapter 4. Requirements for supporting documentation are found in Chapter 5.

2-6.1 Draft DD Form 1354.

2-6.1.1 Purpose.

The purpose of the draft DD Form 1354 is to capture the information obtained once funding has been authorized, to request the RPUID(s), and to forecast the changes to the real property inventory. It serves as the baseline between the DCA and the RPAO. The draft establishes the level of detail and the different components of a project and must be provided by the DCA in accordance with the Services' guidelines.

2-6.1.2 When to Use the Draft Version.

The draft version of DD Form 1354 is used as a working document for acquisition by construction and capital improvement to existing facilities acquisition methods. It is used to effectively capture information during the design or Request for Proposal (RFP) preparation stage. This information may be updated upon:

- changes in scope.
- changes in cost estimates.
- addition or deletion of RPUID.

2-6.1.3 Included Costs.

The draft may include expected project costs to be capitalized by RPUID and costs such as acquisition; planning and design (P&D) after funding and design approval; supervision, inspection and overhead (SIOH); and estimated acquisition and/or construction contract costs. Appendix A-2 provides a list of the costs typically included. This list is part of the Real Property Construction in Progress Requirements (CIPR)

document, developed by representatives of the Military Departments, Defense Agencies, and OSAD(EI&E).³

2-6.1.4 Tenant Organizations.

Tenants on DoD installations, who are responsible for the acquisition of a new asset, must submit the elements included on the draft DD Form 1354 to the Installation Management Organization (IMO) Real Property Accountable Officer (RPAO) to facilitate assignment of appropriate facility numbers and RPUIDs.

2-6.2 Interim DD Form 1354.

2-6.2.1 Purpose.

The interim DD Form 1354 allows transfer of accountability from the DCA to the accountable Service or WHS on the placed-in-service date prior to determination of final costs, such as in contract closeout or claims settlement. The interim DD Form 1354 may be used for all acquisition methods or transaction types to include both the Acquisition by Construction and Capital Improvement to Existing Facilities.

2-6.2.2 When to Use the Interim Version.

An interim DD Form 1354, usually based on the latest draft DD Form 1354 iteration, is prepared at the placed-in-service date after substantial completion of construction in preparation for facility acceptance or building occupancy.

2-6.2.3 Included Costs.

The draft DD Form 1354 includes actual project costs to be capitalized as reflected in the CIP account by RPUID. It includes costs such as, but not limited to, P&D, SIOH, and construction contracts. The cost matrix illustrating the types of construction costs to be accumulated in the CIP account is available in the CIPR document. The interim DD Form 1354 includes the Unit of Measure Accountability (UMA) and the Unit of Measure Operational (UMO), where appropriate, quantities by category code(s) for each RPUID. These costs will support the valuation used for financial reporting.

2-6.2.4 Use of Multiple Interim Forms.

Multiple interim DD Forms 1354 may be required when a construction project contains multiple facilities with different turnover dates, or when a portion of a single large facility or a phase of a multi-phase construction project is placed into service. At this time, all cost information accumulated in the CIP account is transferred to the real property asset account. All additional project costs incurred following the placed-in-service date must be transferred from the CIP account to the real property asset account by RPUID and documented on the final DD Form 1354.

³ CIPR is available online at the OASD(EI&E) library: https://www.acq.osd.mil/eie/bsi/bei_rpa.html.

2-6.2.5 Placed-in-Service Date.

The placed-in-service date will be established on an interim DD Form 1354 and is not to be updated with the final DD Form 1354. If there are multiple interim DD Forms 1354 for a single project, the final DD Form 1354 will include the placed-in-service date from the first interim DD Form 1354. The placed-in-service dates for subsequent interim DD Forms 1354 will be annotated on the final DD Form 1354 in block 28, **PROJECT REMARKS**.

2-6.2.6 Box 14 (Sustainability Code).

The sustainability code indicates project achievement of High Performance and Sustainable Building requirements as defined in UFC 1-200-02. See Paragraph 4-1.17 for instructions.

2-6.3 Final DD Form 1354.

2-6.3.1 Acquisition by Construction and Capital Improvement to Existing Facilities.

The final DD Form 1354 must be completed after the final costs for the project are known. The DCA furnishes the final DD Form 1354 to the accountable Service or WHS. There is only one final project DD Form 1354 even where there are multiple interim DD Forms 1354. The final DD Form 1354 establishes the final costs incurred for each facility in a project. All additional expenses incurred following the placed-in-service date on the interim DD Form 1354 must be transferred from the CIP account to the real property asset account in accordance with DoD 7000.14-R, Vol. 4, Chapter 24, paragraph 2.4.1.2.1. The final DD Form 1354 distributes unallocated costs across the assets as appropriate and marks financial closeout of the CIP account for the project. This process updates the final valuation cost of the assets.

2-6.3.2 Transfer Between Services and/or WHS.

The final DD Form 1354 (and associated supplemental information) lists all real property assets, and all data/information required as specified in RPAR, to complete the transfer from one Military Service or WHS to another. A carrying memorandum signed by the Deputy Assistant Secretaries of the losing and gaining Services is included with the DD Form 1354 for transfers of real property.

2-6.3.3 Inventory Adjustment.

Undocumented real property assets discovered on site should have a Final DD Form 1354 prepared, with all known information, to initiate the real property inventory record and asset information file which will eventually contain, at a minimum, audit supporting documentation. Due diligence must be performed to locate supporting documentation and document this information on the DD Form 1354. If supporting documentation is not located, an estimated acquisition date can be established, method of acquisition should be Inventory Adjustment (Found on Site), and date should be the date of like or similarly-aged assets on the installation. Additional methods of determining estimated

placed-in-service dates are listed in Table A4-3, DoD 7000.14-4-R FMR, Chapter 24, Vol 4. Any other missing information must be determined and recorded. Any cost information must be substantiated in accordance with DoD 7000.14-4-R FMR, Chapter 24, Vol 4.

2-6.3.4 Acquisition by Lease.

Although not detailed in this UFC, the DD Form 1354 can be used for lease acquisitions if there is not sufficient supporting documentation (e.g., lease agreement). Requirements are similar to those for Transfer Between Services. RPAOs will work with their headquarters POC to ensure complete documentation requirements.

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CHAPTER 3 ROLES AND RESPONSIBILITIES

3-1 ROLES.

The following offices/individuals have a role in the DD Form 1354 process:

- DoD Construction Agent (DCA) (NAVFAC, USACE, AFCEC)
- Project Sponsor (PS)
- Installation Management Office (IMO) (e.g., Directorate of Public Works/Facilities Management Office/Base Civil Engineer (DPW/FMO/BCE))
- IMO Real Property Accountable Officer (RPAO) or approved accepting official
- IMO Realty staff

The above are key participants in the transfer and acceptance process. In some instances, the same person may perform more than one role. Other participants, such as safety and fire inspectors, contracting officers, and construction contractors are not specifically addressed in this UFC, but they may also play a role in the transfer and acceptance process. Table 3-1 shows these roles for the acquisition methods discussed in Chapter 2.

3-1.2 DoD Construction Agent (DCA)

The DCA has primary responsibility for the DD 1354 process for construction and capital improvement acquisitions. The DCA does not have a role in transfers between services or inventory adjustments.

The DCA documents the design/scoping phase by applying the rules in DoD FMR 7000.14-R, Volume 4, Chapter 24, "Real Property," or Volume 11B, *Reimbursable Operations Policy - Working Capital Funds (WCF)*, as well as specific Service guidance. DCA actions in paragraphs 3-1.2.1 through 3-1.2.1.3 may be performed by the project manager, construction manager or field office, dependent on the management structure for the specific contract.

3-1.2.1 Management of DD Form(s) 1354.

3-1.2.1.1 Draft and Interim DD Form 1354 Preparation, Facility Inspection and Acceptance.

The DCA will initiate the draft DD Form 1354 when requesting an RPUD and facility number at the beginning of the construction project. The DCA will complete the Interim DD Form 1354s in collaboration with the PS and RPAO and ensure they are signed and furnished to the PS and RPAO. The DCA notifies the PS and RPAO when construction is substantially complete and schedules an inspection (sometimes referred to as the building occupancy inspection or the Red Zone inspection). The DCA, or representative, sets up an acceptance inspection with the contractor, the PS, and the RPAO or

designated representative, to review the facility and inspect for quality workmanship prior to signing the interim DD Form 1354, and occupying the facility.

Once the DCA, PS, inspection engineers, RPAO and other approving parties attending the inspection have agreed the construction is acceptable, the DCA accepts the construction from a contractor on behalf of the government using contract procedures. This is the placed-in-service date recorded in block 7a. The DCA signs the interim DD Form 1354 and provides it and supporting documentation to the RPAO, or approved accepting official, for acceptance into the federal inventory. The DCA must include a copy of contractual deficiencies (“punchlist”) as an enclosure to the Interim DD Form 1354 and reference it in block 27. Government liability starts upon the placed-in-service date of the real property asset. Occupancy of new construction or improvements should not occur prior to the placed-in-service date.

3-1.2.1.2 Post-Acceptance Oversight.

After acceptance of the real property asset, the DCA operates in an oversight capacity to ensure contract deficiencies, if any, are corrected. If a phased project, additional interim DD Forms 1354 may need to be issued. Upon contract completion, the final DD Form 1354 is completed and signed. The DCA’s signature on the final DD Form 1354 indicates all the contract requirements have been met (all invoices have been paid, all claims resolved) and the contract files are ready to be retired. The DCA maintains any required supporting documents per DoD 7000.14-R FMR Vol 4 Chapter 24, Table 24-2.

3-1.2.1.3 Preparation of Final DD Form 1354 and Project Closeout.

The DCA will complete a final DD Form 1354 at the close-out of the project, updating any differences in costs from the interim DD Form 1354 and provide it, along with any additional supporting documentation, to the RPAO. The placed-in-service date does not change with the Final DD Form 1354.

3-1.3 Project Sponsor (PS).

The PS is the DoD Component that establishes the project requirements, priorities, program, and budget. DoD agencies and combatant commands are not authorized to hold real property assets; these assets are held in the real property inventory of the real property accountable Service for the site where the asset is located. DoD agencies and combatant commands must obtain approval from the Military Department that will hold the real property asset in their inventory before approval of the DD Form 1391.

The PS should participate in the acceptance walk-through of the facility, working with the DCA to identify any discrepancies between the contract documents and completed facility (for example, punch list items). The PS is not the accepting organization but is informed of the placed-in-service date (building occupancy) when the DCA accepts the facility from the contractor. The placed-in-service date is the date used to reconcile all costs incurred and accumulated in the CIP account. The PS provides all costs to the DCA, whether incurred by or provided to the DCA, for inclusion in the full cost of the asset prior to the DCA signing the final DD Form 1354 statement of completion (block 24). See DoD 7000.14-R FMR, Vol. 4 Chapter 24, 2.4.1.2.2.

3-1.4 Real Property Accountable Officer (RPAO) or Approved Accepting Official.

The RPAO has been delegated the responsibility by an appropriate authority to ensure individual real property assets are accepted into and accurately accounted for in the real property inventory. RPAO is responsible for custody, records maintenance, and safekeeping of records for all lands and facilities (building, structures, and linear structures) under their purview. The RPAO must ensure documentation is retained in accordance with applicable laws, regulations, and instructions. See Table 5-1.

3-1.4.1 Delivery of RPUID to DCA.

The RPAO or approved accepting official ensures at least one RPUID is provided to the DCA for the draft DD Form 1354, no later than the time both design and funding authorizations are received. All other necessary RPUIDs will be provided to the DCA for completion of acceptance documentation, including interim DD Forms 1354.

3-1.4.2 Recording Construction Project Assets into APSR.

For construction projects, the RPAO, or delegated representative, accepts and accurately records the real property assets into the APSR, as verified by the RPAO signing and dating the interim DD Form 1354 in block 25. The accepted-by date and the placed-in-service date represent different actions in the process and are not usually the same. A copy of the RPAO-signed DD Form 1354 will be provided to the DCA and PS, if required, upon signature. The RPAO must update the real property inventory as needed after receipt of the interim and final DD Form 1354s.

3-1.4.3 Real Property Transfers.

For transfers of real property, the losing MILDEP or WHS RPAO prepares the Transfer DD Form 1354.

3-1.4.4 Assets Found On-Site.

For assets found on site, the RPAO ensures the DD Form 1354 and appropriate supporting documentation are prepared and entered into the real property inventory.

3-1.5 Other Involved Personnel.

The Realty staff is responsible for all real property actions for their assigned properties from the beginning of the acquisition/disposal process through final acceptance/release. The RPAO will coordinate with the Realty staff to ensure real property transactions are appropriately prepared and executed, and the real property inventory is updated accurately.

The DPW/FMO/BCE directs master planning services, construction, and real property maintenance at the installation and its sites. The individuals performing these tasks within these organizations may be known as the Public Works Officer, Director of Public Works, or the Staff Civil Engineer.

Table 3-1 Roles per Acquisition Method

Acquisition Method	Role	Primary Actions
Construction and Capital Improvements	Project Sponsor (PS)	<ul style="list-style-type: none"> Initiates, sponsors, and funds construction project. Obtains at least one RPUID from the Installation Management Organization's RPAO at the start of the project. Attends final inspection. Acknowledges to DCA that asset meets PS requirements. Receives copy of all DD Forms 1354. Provides a copy of all auditable supporting documentation to RPAO for its respective portion of the project for which it has financial responsibility. Ensures all capitalized project costs incurred by the PS and accumulated in the CIP account are provided to DCA for inclusion in the full cost of the asset.
	DCA or Public Works Officer/Engineer (responsibility usually based on construction threshold)	<ul style="list-style-type: none"> Ensures at least one RPUID is initially assigned to the project. Has primary responsibility for construction. Ensures DD Form(s) 1354 is/are prepared and furnished to the RPAO and PS IAW Service directed timeline. Notifies PS of substantial construction completion and schedules inspection. Verifies acceptable contract performance and receives constructed facilities from contractor on behalf of the government establishing the placed-in-service date. Ensures contract deficiencies, if any, are corrected. Ensures contract is closed out and retains supporting documents.

Acquisition Method	Role	Primary Actions
	RPAO	<ul style="list-style-type: none"> Ensures RPUID(s) for the project are provided to the DCA and/or PS upon request. Signs the DD Form 1354 on behalf of the accountable organization to accept the RP into the APSR as of the placed-in-service Date IAW Service timeline. Ensures data recorded is accurate, complete, and retained in accordance with applicable laws and regulations.
Transfer Between Services	Public Works Officer/ Base Civil Engineer	<ul style="list-style-type: none"> Facilitates logistics of transfer.
	RPAO of losing installation	<ul style="list-style-type: none"> Ensures all required forms, source materials, and transfer documents, along with supporting documentation, are accurately prepared and transmitted for appropriate signature in accordance with applicable laws and regulations. Ensures all transfers are accurately recorded in the inventory.
	RPAO of gaining installation	<ul style="list-style-type: none"> Ensures the forms, source materials, and transfer documents, along with supporting documentation received from the losing installation, are complete and used to accurately place the assets on the inventory and are retained in accordance with applicable laws and regulations. Ensures all assets are accurately recorded in the inventory.
	Realty staff	<ul style="list-style-type: none"> Supports RPAO.
Inventory Adjustment (Found on Site)	Public Works Officer/ Base Civil Engineer	<ul style="list-style-type: none"> Assists in determining and substantiating the category code and acquisition cost.
	RPAO	<ul style="list-style-type: none"> Ensures DD Form 1354 is prepared and supporting documentation is collected for real property assets found on site. Ensures information recorded is accurate, complete, and retained in accordance with applicable laws and regulations. Accepts the asset into the real property inventory.
	Realty staff	<ul style="list-style-type: none"> Supports RPAO.

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CHAPTER 4 COMPLETING DD FORM 1354

4-1 FORMAT AND INSTRUCTIONS.

This chapter focuses on completing the DD Form 1354 for a military construction (MilCon) project, which is one of the more common uses. In most cases, the data elements will be the same for other acquisition types and capital improvements. Detailed block-by-block instructions are provided with examples and a description of the source of the information for preparing the DD Form 1354. Associated RPIR or CIPR data elements are also included. Because this form is used for a variety of purposes, not all of the data blocks are required for each usage. When a block is not to be filled out, enter N/A for “not applicable.” There should be no blank data fields except in block 23, **ITEM REMARKS**, where blanks are allowed.

Most of the information needed for MilCon projects on the DD Form 1354 is originally contained in the DD Form 1391, “FY __ Military Construction Project Data” and the project folder. During the construction process, some of the information may change. Table 4-1 shows a crosswalk from blocks in the enacted DD Form 1391 to the blocks in the DD Form 1354. The latest DD Form 1391 should be validated by the project designers prior to use in preparing a DD Form 1354. In the absence of a DD Form 1391, a work request often provides similar data needed to complete the DD Form 1354. Reference the latest version of the RPIM available on the OSD Real Property Accountability web site https://www.acq.osd.mil/eie/bsi/bei_rpa.html (right hand navigation bar, located under the Tools heading; Common Access Card required).

Table 4-1 Crosswalk from DD Form 1391 to DD Form 1354

DD Form 1391		DD Form 1354	
block Number	block Name	block Number	block Name
3	Installation and Location	6	Real Property Site Unique Identifier/ Site Name/Installation Code/ Installation Name
6	Category code	11	Category Code
7	Project number	3	Project/Job Number
9	Cost estimates		
	Item	9	Item No.
	U/m	15/17	Unit of Measure Accountability (UMA)/Unit of Measure Operational (UMO)
	Quantity	16/18	Total Quantity UM 1/Total Quantity UM 2
	Cost	19	Cost
10	Description of Proposed Construction	28	Project Remarks

A blank DD Form 1354 is provided as Appendix A. Note the reverse of the form provides a brief description for each block on the form.

Table 4-2 summarizes the narrative information in paragraphs 4-1.1 through 4-1.31. A single example is used for all the example entries to the DD Form 1354 data fields in the narrative portion of this chapter. The example is a Military Construction, Army (MCA) project to construct a new battalion headquarters and classroom, and associated structures and utilities. Although a data element may be a code in the system that is using the data element, it should not be displayed without meaningful text.

Table 4-2 RPIM Data Elements by DD Form 1354 Block

Block Number	Block Name	RPIM Data Element
	PAGE OF PAGES	N/A
1	FROM	Asset Construction Agent Code Address information
2	DATE PREPARED	N/A
3	PROJECT/JOB NUMBER	Project Number
4	SERIAL NUMBER (Optional)	N/A
5	TO	Installation Code Installation Name Installation Reporting Component Code
6	RPSUID/INSTCODE/INSTNAME	Real Property Site Unique Identifier Installation Code Installation Name Site Name
7	CONTRACT NUMBER(S)	Instrument Number Instrument Amendment Number Project/Work Order Number
7a.	RPA PLACED-IN-SERVICE DATE	RPA Placed-in-Service Date
8	TRANSACTION DETAILS	Acquisition Method Type Code
9	ITEM NO.	Asset Configuration Design Use CATCODE Code Land Acquisition Tract Identifier Asset Configuration Design Use Total Size Unit of Measure Code
10	FACILITY NO./RPUID	Facility Number Real Property Unique Identifier
11	CATCODE	Asset Configuration Design Use CATCODE Code
12	CATCODE DESCRIPTION	N/A

Block Number	Block Name	RPIM Data Element
13	CONS TYPE CODE	Construction Type Code
14	SUST CODE	Facility Sustainability Code
15	UMA	RPA Total Unit of Measure Code Asset Configuration Design Use Unit of Measure Code Site Land Total Area Unit of Measure Code
16	QUANTITY	RPA Total Unit of Measure Quantity Asset Configuration Design Use Size Quantity Site Land Total Area Quantity
17	UMO	N/A
18	QUANTITY	N/A
19	COST	Acquisition Original Asset Recorded Cost Amount Project Detail Fund Cost Amount Project Total Fund Cost Amount Acquisition Basic Cost Acquisition Cost to Government Amount Acquisition/Capital Improvement Cost Amount Facility Total Accumulated Depreciation Amount Facility Book Value
20	FUND SOURCE	Acquisition Fund Source Code Project Detail Fund Code
21	FUND ORG	Acquisition Organization Code Project Detail Organization Code
22	RPA INT TYPE CODE	RPA Interest Type Code
23	ITEM REMARKS	N/A
24	STATEMENT OF COMPLETION	N/A
25	ACCEPTED BY	N/A
26	PROPERTY VOUCHER NUMBER	N/A
27	CONSTRUCTION DEFICIENCIES	N/A
28	PROJECT REMARKS	N/A

4-1.1 PAGE OF PAGES.

Enter the page number and the total number of pages comprising each DD Form 1354 project or transaction. When two or more pages are required to describe the information required for blocks 1 through 23, complete blocks 24 through 26 only on the first or signature page. Signing officials should initial subsequent or unsigned pages.

4-1.2 1. FROM.

Enter the name of the construction or transfer agent accomplishing the new acquisition, construction, or capital improvement of existing facilities or initiating the transfer of existing real property.

Example: U.S. Army Corps of Engineers
Kansas City District Area Engineer

RPIM Data Element: Asset Construction Agent Code
Address information (address data elements are those in BEA)

4-1.3 2. DATE PREPARED.

Enter the date the DD Form 1354 is prepared. Use *YYYYMMDD* format for all dates. This is the date used to track different editions when revisions are necessary. The form is considered prepared when it is ready for signatures in blocks 24 and 25.

Example: Use 20080715 for date: 15 JUL 2008

RPIM Data Element: N/A

4-1.4 3. PROJECT/JOB NUMBER.

Enter the PS's project number. Specifically for new MilCon, use the project number assigned on a DD Form 1391. For transfers and inventory adjustments, this field is optional.

Example: DD Form 1391 project number 20027

RPIM Data Element: Project Number

4-1.5 4. SERIAL NUMBER – designed to be used for version control as needed.

This is an optional number that may be assigned to the DD Form 1354 for version control. Each version of the DD Form 1354 for the same project can have a new serial number.

Example: 2008-0001, 2008-0002, where 2008 is the fiscal year and the last four digits are the sequence number.

Note: The Navy uses a serial number like W25G1Q04TU12345, where W25G1Q is the Unit Identification Code (UIC) of the organization in block 1, 04 is the fiscal year, TU is the standard document type, and 12345 is a 5-digit serial number.

RPIM Data Element: N/A

4-1.6 5. TO.

Enter the name of the organization or agency to which the transfer will be made. Always include the installation code and name of the gaining installation. Installation codes are available from individual Service databases of installations or provided by the gaining installation RPAO.

Example: Directorate of Public Works
Fort Riley
Installation Code 20605

RPIM Data Elements: Installation Code
Installation Name
Installation Reporting Component Code

4-1.7 6. RPSUID/SITENAME/INSTCODE/INSTNAME.

Enter the Real Property Site Unique Identifier (RPSUID), site name, installation code, and installation name of the physical location for the real property asset being transferred/accepted.

Example: 5502
Hunter Army Airfield
Installation Code 13395
Fort Stewart

RPIM Data Elements: Real Property Site Unique Identifier
Installation Code
Installation Name
Site Name

4-1.8 7. CONTRACT NUMBER(S).

Enter the construction contract number (multiple contract numbers, if applicable) in this block if any project work is performed under a contract. Include the delivery order number in addition to the contract number if the contract could authorize work under different delivery orders that are not related to the project described in the DD Form 1354. For internally executed projects, enter the Work Order Number(s). These are Service-specific number(s) related to the project. For transfers and inventory adjustment (found on site), the field is optional.

Example: DACA31-98-D-0052.

<i>RPIM Data Elements:</i>	Instrument Number Instrument Amendment Number Project Number
----------------------------	--

or

CIPR Data Element: Work Order Number

4-1.9 7a. RPA PLACED-IN-SERVICE DATE.

This is the date the real property asset (or a portion of the asset) is available and accepted for use by DoD. Complete in accordance with paragraph 3-1.2.1.3 and DoD 7000.14-R FMR Vol. 4, Chapter 24, section 2.4.1.3. The Accepted By date (block 25c) and the placed-in-service date are not usually the same date; the placed-in-service date is typically prior to the signatures on the DD Form 1354. For new construction and capital improvements, the placed-in-service date is the date warranties begin and the government assumes liability for the asset from the contractor.

For transfers between Services, the placed-in-service date is the date the asset was originally constructed to capture the actual age of the facility or asset for depreciation calculations.

For inventory adjustments, the placed-in-service date is the date the asset was acquired or the date the adjustment was made which necessitates the DD Form 1354 (date the renovation or conversion was completed). If the date is unknown, estimate the date and document with an attestation memorandum outlining the process used to research the date and rational for establishing the estimated date. DoD 7000.14-R FMR Vol 4 Chapter 24, paragraph 4.6.5 contains order of precedence for establishing age of an asset, and assumed placed-in-service dates in Table A4-3.

4-1.10 8. TRANSACTION DETAILS.

This block is divided into three subparts:

- Subpart a identifies the type of acquisition for this project.

- Subpart b provides the reason the DD Form 1354 is being issued, in terms of an event. Check only one box.
- Subpart c identifies the version of this DD Form 1354 (draft, interim, or final). Check only one box.

4-1.10.1 8a. TYPE.

Insert an “X” in the appropriate box of Subpart a to indicate whether the transaction involves acceptance of new construction, transfer of existing facilities, capital improvements to existing facilities, or inventory adjustment (found on site). Select the acquisition type for the primary facility. If there are multiple acquisition types (for example, construction and capital improvement), select the acquisition type for the preponderance of the project.

4-1.10.1.1 ACQUISITION _____.

Fill in the acquisition method. The acquisition method code for construction is CONS; reference the latest version of RPIM for all other acquisition methods.

4-1.10.1.2 TRANSFER BETWEEN SERVICES.

This denotes transfer of accountability for existing real property asset(s) and includes transfers between WHS and the Services.

4-1.10.1.3 CAPITAL IMPROVEMENT.

This denotes the real property asset size or capacity, useful life, or operating efficiency of an existing real property asset.

4-1.10.1.4 INVENTORY ADJUSTMENT.

This is the discovery of a real property asset not currently included in the real property inventory, or discovery of a change to the asset not accurately listed in the Real Property record.

RPIM Data Element: Project Type Code

4-1.10.2 8b. WHEN/EVENT.

Insert an “X” in the appropriate box of Subpart b to indicate when (in terms of an event) the DD Form 1354 is issued (transfer and acceptance occurs). Check only one box.

4-1.10.2.1 TOTAL ASSET PLACED-IN-SERVICE.

Check when the transfer or acceptance of the whole asset occurs.

RPIM Data Elements: RPA Placed-in-Service Date

Capital Improvement Placed-in-Service Date

4-1.10.2.2 PARTIAL ASSET PLACED-IN-SERVICE.

Check when the transfer or acceptance documented by this interim DD Form 1354 is for only a portion of the project or a phased turnover of one or more facilities in a multiple facilities project. When each phase is placed-in-service, it will have its own interim DD Form 1354.

<i>RPIM Data Elements:</i>	RPA Placed-in-Service Date Capital Improvement Placed-in-Service Date
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4-1.10.3 8c. VERSION.

Use this to indicate whether the DD Form 1354 is a draft, interim, or final. Check only one box.

4-1.11 9. ITEM NO.

A key step in preparing a DD Form 1354 is identifying the various components or items of the project. Enter a separate line and item number for each new real property asset, facility addition, capital improvement, or deletion, including additions to, or deletions from, utility systems or other previously existing facility records. If there are more item numbers than will fit on a single page, attach the list of additional items as a separate document or spreadsheet (hard copy or electronic).

4-1.11.1 Multiple Use Assets.

If the real property asset has more than one use, identify each with the appropriate facility category code and unit of measure. List these multiple uses such that the multi-purpose facility has one item number and several different lines, one for each category code.

<i>RPIM Data Elements:</i>	Asset Configuration Design Use CATCODE Code (may be more than one) – blocks 11 and 12 Asset Configuration Design Use Total Size Unit of Measure Code (may be more than one) – block 15 or 17, as appropriate
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If land is purchased as part of the project, show it as a separate line item.

<i>RPIM Data Element:</i>	Land Acquisition Tract Identifier (may be more than one) – block 23
---------------------------	--

4-1.11.2 Demolition.

There are two ways to account for the demolition portion of the project within the footprint of the new construction and to document the reduction of real property:

1. Attach an Authorization for Demolition form (Service-specific form) to the DD Form 1354 to document category codes and quantities of demolished real property. These should be listed separately from constructed/transferred item numbers.
2. Indicate as additional DD Form 1354 item numbers all demolished real property facility numbers (block 10a.) and category codes (blocks 11 and 12) using negative numbers (shown in parentheses) for units of measure (block 16 or 18, as appropriate), and indicate N/A for costs in block 19.

Disposal cost within the footprint of the project is added into total construction cost of the new facility prompting the demolition. Capture demolition on the interim DD Form 1354 to allow for timely updates to the Real Property record.

4-1.11.3 IBE and EIP Lists.

Separate lists of installed building equipment (IBE) (real property) and equipment in place (EIP) (personal property) may be attached to the DD Form 1354 in accordance with Service guidance.

4-1.12 10a. FACILITY NO.

Enter the facility number assigned to each item number. The facility number is assigned in accordance with the installation's master numbering plan of the host installation and is unique within the installation. The installation RPAO provides the facility number(s) to the DCA early in the design phase for construction. For capital improvements and transfers between Services, the facility number is already available. For inventory adjustment (found-on-site) real property assets, the facility number is supplied by the RPAO or delegated representative.

RPIM Data Element: Facility Number

4-1.13 10b. RPUID.

Enter the RPUID assigned to each real property asset provided by the host installation. The RPUID is a unique non-intelligent code used to permanently identify a real property asset (land parcel, building, structure, or linear structure). The installation RPAO provides these numbers to the DCA after the funding and design authorizations have been received.

RPIM Data Element: Real Property Unique Identifier

4-1.14 11. CATCODE.

Record the appropriate accountable Service's design use category code for each facility use itemized. Category codes crossing Military Department host-tenant relationships must be within the same FAC. When a constructed facility has more than one design use, each use must be identified as a separate line under the same item number and captured at 100% of its measured area. Lesser gross square footage may be captured. Real property assets listed may be land parcels, buildings, linear structures (for example, utility distribution lines, roads, and streets), or structures, and must be classified in accordance with the Service implementation of DoDI 4165.03. Reference the Real Property Classification System (RPCS) to find the facility category code, category description, and the various units of measure associated with each facility category code. The RPCS is available on the OASD(EI&E) Real Property Accountability web site <https://extranet.acq.osd.mil/ie/> (Common Access Card required). See also https://www.acq.osd.mil/eie/bsi/bei_rpa.html. Identification of items and their category codes and costs is essential for the interim and Final DD Form 1354.

RPIM Data Elements: Asset Configuration Design Use CATCODE Code

4-1.15 12. CATCODE DESCRIPTION.

Use the current version of RPCS to determine the correct facility category code title corresponding to the category code entered in block 11.

4-1.16 13. CONS TYPE CODE.

Indicate the type of construction: P = Permanent, S = Semi-permanent.

RPIM Data Element: Construction Type Code

4-1.17 14. SUST CODE.

This data element is required for all non-disposed buildings meeting the following:

- Greater than or equal to 10,000 gross square feet (GSF).
- Located in the United States and its territories.
- Legal interest of owned (G) or museum trust (M).

This data element is optional for:

- Owned or museum trust buildings greater than 5,000 GSF and less than 10,000 GSF.
- Leased or state government-owned buildings of any size.

Do not report this data element for:

- Non-building assets.
- Buildings located outside the United States and its territories.
- Buildings of 5,000 or less GSF.
- Buildings with the status of excess, surplus, or disposed.

Valid codes are in parentheses:

- **Yes (1):** The building has been evaluated and qualifies as a sustainable Federal building as outlined in the E.O. 13834 Implementing Instructions⁴. If the project is a new building or new work in an existing building which is subject to the requirements; and the resulting building is projected to be 100% compliant when work is completed; and the High Performance and Sustainable Building or Third-Party Certification checklist for the building is attached to the DD Form 1354, mark box 14 as "1."
- **No (2):** The building has been evaluated and does not qualify as a sustainable building Federal building as outlined in the E.O. 13834 Implementing Instructions⁴.
- **Not Yet Evaluated (3):** The building has not yet been evaluated.
- **Not Applicable (4):** The building is excluded because it meets all of the following conditions:
 - Unoccupied: The building is occupied 1 hour or less per person per day on average.
 - Low/No Energy Use: Total energy consumption from all sources is less than 12.7 kBtu/GSF/year.
 - Low/No Water Use: Water consumption is less than 2 gallons per day on average.

RPIM Data Element: Facility Sustainability Code

4-1.18 15. PRIMARY/UMA.

Enter the primary unit of measure for each design use category code for each item of real property. The Service implementation of DoDI 4165.03 identifies the primary/secondary unit of measure for each real property category code. Refer to the RPCS (current version) for the associated Unit of Measure Accountability for the category code (reference the 5-6 digit CC tab).

RPIM Data Elements: RPA Total Unit of Measure Code

⁴ At the time of publication, EO 13834 had been rescinded by EO 14057; however, implementation guidance for EO 14057 had not been issued. Continue to use the implementation guidance for EO 13834 for determining sustainability eligibility (https://www.sustainability.gov/pdfs/eo13834_instructions.pdf).

Asset Configuration Design Use
Unit of Measure Code
Site Land Total Area Unit of Measure
Code

4-1.19 16. PRIMARY/QUANTITY.

Enter the total area quantity in the unit of measure specified in column 15 for each item of real property. For buildings, enter the gross area. For demolition, enter negative numbers in parentheses or attach an Authorization for Demolition.

For capital improvements increasing the size of the existing facility, the quantity entered here should be the quantity by which the capital improvement increased the size (area), not the total quantity (including the capital improvement) for the facility. For example, if there is an existing 10,000-square-foot facility to which a capital improvement adds 5,000 square feet, then 5,000 would be the quantity entered, not 15,000. If a capital improvement does not increase the size, enter N/A in this block.

<i>RPIM Data Elements:</i>	RPA Total Unit of Measure Quantity
	Asset Configuration Design Use Size Quantity
	Site Land Total Area Quantity

4-1.20 17. SECONDARY/UMO.

Refer to the RPCS (current version) to determine if a Unit of Measure Operational is required. For category codes with a UMO, it is required. Note not all category codes have a UMO. For each item of real property, enter the appropriate unit of measure for capacity/other as applicable to the design use category code. The Service implementation of DoDI 4165.03 identifies the appropriate capacity/other unit of measure for each real property category code.

<i>RPIM Data Element:</i>	N/A
---------------------------	-----

4-1.21 18. SECONDARY/QUANTITY.

Enter the total quantity of capacity/other in the unit of measure specified in column 17 for each item of real property, if applicable. For demolition, enter negative numbers in parentheses or attach an Authorization for Demolition. For capital improvements increasing the capacity of the existing facility, the quantity entered here should be the quantity by which the capital improvement increased the capacity, not the total quantity (including the capital improvement) for the facility. If a capital improvement does not increase the capacity, enter N/A in this block.

<i>RPIM Data Element:</i>	N/A
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Note for blocks 15 through 18: Each Service category code stipulates an area (primary) or another unit of measure (secondary; for example, capacity), or both. If both units of measure are stipulated in the reference, then both are required on the DD Form 1354. If only one measure is required, place N/A in the other set of columns.

4-1.22 19. COST.

The DD Form 1354 identifies the cost of individual real property assets listed on the form. These costs are required as part of the Service's financial statements. The preparer must identify the total project cost and determine which elements are to be capitalized as real property, as well as costs assigned to each facility. All costs for a multi-purpose facility should be shown against the facility's predominant design use category code, and the cost column for the other categories of the multi-purpose facility should be annotated as N/A.

The DCA must provide distinct breakout costs for each different building, linear structure, and structure constructed as part of the project. For example, if the project consists of two buildings, parking, sidewalks, water supply branch lines, sewer branch lines, and exterior lighting, costs must be provided for all separate items in block 9. Each one of these seven items would be identified with a separate RPUID. No maintenance or repair work costs should be entered on the DD Form 1354.

<i>CIPR Data Element:</i>	Capital Improvement Recorded Cost
<i>RPIM Data Element</i>	Acquisition Original Asset Recorded Cost Amount

4-1.22.1 Demolition Costs.

If demolition is within the footprint of a new construction project, then demolition costs are considered site preparation costs and included as part of the new facility costs on the DD Form 1354. If demolition is not within the footprint of new construction, its cost is expensed and is not included on the DD Form 1354.

4-1.22.2 Preliminary and Final Costs.

Costs provided in a DD Form 1354 can be either preliminary or final. Costs on the interim DD Forms 1354 are preliminary costs entered in the APSR. Costs on a final DD Form 1354 are the final costs. The office preparing an interim DD Form 1354 must maintain a suspense file to ensure the accepting RPAO is furnished with an updated DD Form 1354 with the final I costs (total costs -- not the difference between the interim and final) entered upon financial closeout. Final costs are typically available several months, or if legal claims are involved, one or more years after physical completion and facility transfer. For real property assets found on post/site, or for other existing facilities with unknown original construction costs, an effort should be made to determine the actual costs. If the actual costs cannot be determined, then develop and thoroughly document an estimate of these costs. In these cases, the estimates will

become the final costs.

4-1.22.3 Total Project Cost.

Record total project cost in **PROJECT REMARKS** (block 28), which includes:

- P&D, including project management costs.
- Construction contract supervision and administration (SIOH and post-award project management costs).
- Construction costs (including site preparation, which also includes demolition within the footprint of the existing facilities).

Report project-funded equipment costs in accordance with Service guidance. If applicable, include project-funded equipment costs as separate line items on the DD Form 1354 in Block 28. Project-funded equipment costs are recorded in block 28 for information, but are not recorded in the APSR. The DCA prorates P&D and SIOH costs among the real property assets comprising the project and includes the prorated P&D and SIOH costs in the real property asset costs in column 19 for each real property asset. Estimated costs may be used to prorate P&D and SIOH costs to the individual item number in column 9.

<i>RPIM Data Elements:</i>	Project Detail Fund Cost Amount
	Project Total Fund Cost Amount

4-1.22.4 Acquisition Costs.

The cost in column 19 is the sum of real estate transaction costs and the actual purchase or fee costs. Show these two components of real estate costs in **PROJECT REMARKS** (block 28).

<i>RPIM Data Elements:</i>	Acquisition Original Asset Recorded Cost
	Amount
	Acquisition Basic Cost

4-1.22.5 Transfer Costs.

The cost in column 19 is the sum of actual costs that were on the losing agency's facility records. This is the depreciated acquisition cost to government, also known as the facility book value.

<i>RPIM Data Element:</i>	Acquisition/Capital Improvement Cost Amount
	Facility Total Accumulated Depreciation
	Amount
	Facility Book Value

4-1.22.6 Cost Methodology

For construction or capital improvements, the DCA can use the following step-by-step procedure for computing the costs in block 19:

1. Identify all assets, including facilities and infrastructure and their associated direct construction costs, on the DD Form 1354. Identify site preparation costs including footprint demolition, equipment (if project-funded), or other costs included with the costs directly attributable to those facilities. Identify costs associated with facilities that would increase existing supporting facility records, such as utility lines or pavements.
2. Allocate the P&D and SIOH costs (including project management costs) (indirect costs) among the facilities listed on the DD Form 1354. If P&D and SIOH costs are known for the entire project but are not known for individual facilities, prorate total P&D and SIOH costs among the different facilities. Prorate based on either individual area/size of the facility or individual facility construction working estimates. Annotate in **PROJECT REMARKS** the basis used to prorate or allocate P&D and SIOH costs to individual facilities.
3. Compute the individual facility and incremental consolidated facility costs by summing the actual direct and allocated indirect costs computed in steps one and two.
4. Check to ensure the sum of the individual facility direct costs equals the total project contract cost. List the total project cost and the individual total project cost contributions of construction, P&D, SIOH, EIP, and any non-capitalizing costs (for example, non-footprint demolition) in **PROJECT REMARKS**. If the sum of the individual facilities (RP and EIP) on the DD Form 1354 does not equal the project total, explain in **PROJECT REMARKS**.

4-1.23 20. FUND SOURCE.

When recording costs, the preparer must identify the types of funds obligated or lines of accounting for the funds. It is important for compliance with Chief Financial Officers to identify the fund source in this column for each real property asset or item. When there is more than one fund source for a single real property asset, show all fund sources. The construction authorization document usually identifies the fund source(s) or lines of accounting. Use space in **PROJECT REMARKS** for continuation of data that does not fit in column 20.

Example: MilCon or O&M

RPIM Data Elements: Acquisition Fund Source Code
(may be more than one)
Project Detail Fund Code
(may be more than one)

4-1.24 21. FUND ORG.

Identify the organization(s) responsible for funding the acquisition of this real property asset.

Example: ARMY

RPIM Data Element: Acquisition Organization Code
(may be more than one)
Project Detail Organization Code

4-1.25 22. RPA INT TYPE CODE.

Document the government's interest or ownership in the real property asset. Interest reflects ownership from a legal perspective, not who has control of, or accountability for, the real property asset.

Example: DoD government owned

RPIM Data Element: RPA Interest Type Code

4-1.26 23. ITEM REMARKS.

Use this column to note any information or remarks about the specific item number from column 9. Explain any prorating of costs among various items, as well as any removals or demolitions. If more space is required for item remarks, use block 28. It is not necessary to duplicate in column 23 the project level remarks that appear in block 28. Also use space in **PROJECT REMARKS** for continuation of data that does not fit in column 23.

RPIM Data Element: N/A

4-1.27 24. STATEMENT OF COMPLETION.

This block is signed (either electronically or manually) by an individual responsible for and authorized to transfer accountability. Normally, the DCA signs (either electronically or manually) and dates block 24 for new construction and capital improvements once the asset(s) is/are substantially complete as part of the interim DD Form 1354 process. This signature evidences verification of construction details. The DCA will continue to monitor costs through completion of the asset(s) and will include the final costs as part of executing the final DD Form 1354.

The Installation Management Organization's RPAO signs (either electronically or manually) when transferring real property from one installation to another. Enter the date at the time of signature. To simultaneously transfer property responsibility and accountability for transfers, the date must be prior to, or the same as, the date of

acceptance in block 25 on the DD Form 1354. Use the standard date format YYYYMMDD.

For inventory adjustments, the preparer (for example, the Real Property Specialist) of the final DD Form 1354 will sign in block 24.

RPIM Data Elements: N/A

4-1.28 25. ACCEPTED BY.

ACCEPTED BY is the final step and occurs when a portion of the project is completed for an interim DD Form 1354 or after the project is closed out for a final DD Form 1354. This block is signed (either electronically or manually) by the individual responsible for and authorized to accept accountability for the assets described in accordance with the Service directed timeline. In most cases, the RPAO signs (either electronically or manually) block 25. The properties accepted must have been inspected and determined to meet standards except for the deficiencies listed in block 27.

Enter the date at the time of signature. The date must be after, or the same as, the date of **STATEMENT OF COMPLETION** in block 24 on the DD Form 1354. **ACCEPTED BY** date is generally after the **RPA PLACED-IN-SERVICE DATE** (block 7a). This signature must occur in accordance with the Service directed timeline. Once the form is signed, electronically or manually, do not update unless it is re-signed by the transferring/accepting officials.

Barring mitigating circumstances (such as litigation or claims), complete final costs within the fiscal quarter of the **RPA PLACED-IN-SERVICE DATE** to facilitate financial closeout.

RPIM Data Element N/A

4-1.29 26. PROPERTY VOUCHER NUMBER.

The preparer should leave this field blank. The receiving installation RPAO fills in the property voucher number when the DD Form 1354 information is recorded in the installation real property voucher register in accordance with Service guidance.

RPIM Data Element N/A

4-1.30 27. CONSTRUCTION DEFICIENCIES.

Enter any significant construction deficiencies for the project. Do not list any perceived deficiencies in the scope or design of the project, as this transfer identifies only deficiencies in the awarded construction contract performance the Government needs completed before declaration of completion of the contracted work. If there are more

entries than fit on a single page, attach the construction deficiencies as a separate document or spreadsheet or as an electronic file.

Example: Restore all grassed areas disturbed by construction. Replace/repair iron rod fence that was damaged during construction.

RPIM Data Element: N/A

4-1.31 28. PROJECT REMARKS.

Enter any project-related text that would help others understand the real property transaction identified on the DD Form 1354. Remarks pertaining to only one Item should be listed in column 23. block 28 may contain:

- Full description of capital improvements.
- Continuation of data that does not fit in blocks 1 through 8, and columns 20 through 23.
- List of attachments to DD Form 1354 (such as the Building Information Checklist).
- Total project cost and four individual components of total project cost.
- Contact information for DD Form 1354 preparer.

If there are more remarks than fit in block 28 on a single page, attach the additional remarks as a separate document or spreadsheet (hard copy or electronic).

CHAPTER 5 SUPPORTING DOCUMENTATION

5-1 ATTACHMENTS.

Typically, a DD Form 1354 does not stand alone. Tables 5-1 through 5-3 provide a list of the physical, legal, and financial supporting documentation that could be added by the preparer to ensure a complete DD Form 1354 for the types of acquisition methods discussed in this UFC. The preparer of the DD Form 1354 should supply the documentation necessary according to specific requirements of the project/transaction. Documentation must be included with the DD Form 1354 at signature; however, updates may occur until final documentation is provided. Once documentation is attached to the DD Form 1354, it is expected to remain with the DD Form 1354 for the required period of legal retention as determined by the National Archives and Records Administration and the DoD Records Management Program.

5-1.1 Acquisition by Construction and Capital Improvements to Existing Facilities.

Table 5-1 Construction/Capital Improvement Typical Physical, Legal, and Financial Supporting Documentation

Evidential Matter	Examples
Evidence of project approval	Such as, but not limited to: <ul style="list-style-type: none"> • Approved work order • Approved DD Form 1391 • Statute • Authorization memorandum
Evidence of obligation on behalf of the government	Such as, but not limited to: <ul style="list-style-type: none"> • For contracts and contract modifications, the following information is utilized: <ul style="list-style-type: none"> ○ Title/first page from contract ○ Contract statement of work or specifications ○ Contract Accounting Cite page ○ Dollar amount of contract ○ Location ○ Parties to the contract ○ Signature page [signature of all parties] ○
Evidence of costs	Such as, but not limited to: <ul style="list-style-type: none"> • Approved invoices reflecting the amount submitted for payment • Evidence of in-house construction costs, including labor • Other costs (such as SIOH)

Evidential Matter	Examples
Evidence of project closeout	<p>Such as, but not limited to:</p> <ul style="list-style-type: none"> • Pictures before and after construction • Evidence of demolition, if applicable • Certified copies of pertinent real estate documents, such as deeds of acquisition, leases, or judgments from condemnation procedures • List of EIP with models, serial numbers, and warranty information • High Performance and Sustainable Building Checklist • Third Party Certification Checklist

5-1.2 Transfer Between Services and/or WHS.

Table 5-2 provides a list of the typical supporting documentation for this acquisition method. DoD Directive 4165.06 and DoD Instructions 4165.14 and 4165.70 provide further guidance for this acquisition method.

If the Service transferring assets has assets under construction or pending final acceptance at the time of transfer, this Service's assigned DCA will maintain responsibility for the construction project until final acceptance. The Service which is receiving the assets will conduct the final acceptance transaction to fully relieve the construction-in-progress account.

Table 5-2 Transfer Between Services Typical Physical, Legal, and Financial Supporting Documentation

Evidential Matter	Examples
Evidence of transfer	<p>Such as, but not limited to:</p> <ul style="list-style-type: none"> • List of assets • Memorandum between Deputy Assistant Secretaries of losing and gaining Services

5-1.3 Inventory Adjustment (Found on Site).

The ultimate goal for this acquisition method is to have as complete a file as for the other acquisition methods. Make all reasonable efforts to ascertain the original acquisition method and locate any information required to complete the file. In the absence of documentation to support the value of the asset, the Service must determine an acquisition date, valuation method and prepare an attestation memorandum as to how the valuation was determined. Table 5-3 provides a list of the typical supporting documentation for this acquisition method.

Table 5-3 Inventory Adjustment (Found on Site) Typical Physical, Legal, and Financial Supporting Documentation

Evidential Matter	Examples
Evidence of obligation on behalf of the Government or legal interest	Dependent on probable method of acquisition. See RPIM for complete list of acquisition methods); refer to Tables 5-1 and 5-2 above.
Evidence of valuation	If evidence of actual acquisition cost cannot be determined, attestation memorandum identifying method used to determine alternative valuation

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APPENDIX A BEST PRACTICES

A-1 DD FORM 1354.

The DD Form 1354, "Transfer and Acceptance of DoD Real Property," is available via the Washington Headquarters Service publishing site:
<https://www.esd.whs.mil/portals/54/documents/dd/forms/dd/dd1354.pdf>.

<p>27. CONSTRUCTION DEFICIENCIES (Attach blank sheet for continuations)</p>	<p>28. PROJECT REMARKS (Attach blank sheet for continuations)</p>
<p>INSTRUCTIONS</p> <p>GENERAL. This form has been designed and issued for acceptance of real property or transfer between the DoD Components. For detailed instructions on how to fill out this form, please refer to Unified Facilities Criteria 1-300-08.</p> <p>Existing instructions issued by the DoD Components relative to the preparation of DD Form 1354 are applicable to this revised form to the extent that the various items and columns on the superseded forms have been retained. The DoD Components may promulgate additional instructions, as appropriate.</p> <p>For detailed information on data inputs and codes, please refer to the latest version of the Real Property Information Model (RPIM) Report and use the RPIM Pick Lists for block responses: https://extranet.acq.osd.mil/e/</p> <p>SPECIFIC DATA ITEMS.</p> <ol style="list-style-type: none"> 1. From. Name of the DoD Component. 2. Date Prepared. Date of actual preparation. Enter all dates in YYYYMMDD format (Example: March 31, 2010 = 20100331). 3. Project/Job Number. Project number on a DD Form 1391 or Individual Job Order Number. 4. Serial Number. Sequential serial number assigned by the preparing organization (e.g., Item 17. 2010-0001). 5. To. Name and address of the receiving installation, activity, and Service of the Real Property Accountable Officer (RPAO). 6. RPSUID/SITENAME/INSTCODE/INSTNAME. Site Unique Identifier and name or installation code and name where the constructed facility is located. 7. Contract Number(s). Contract number(s) for this project. 7a. RPA Placed-In-Service Date. The calendar date the asset is accepted for use by DoD. 8. Transaction Details. <ol style="list-style-type: none"> a. Type of Transaction. X only one box. For Acquisition Type, refer to the Acquisition Method Code pick list in RPIM. b. When/Event. When or event causing preparation of DD Form 1354. X only one box. c. Version. Draft, interim, or final DD Form 1354. X only one box. 9. Item Number. Use a separate item number for each facility, no item number for additional usages. 10a. Facility Number. An installation specific asset identification number. 10b. RPUID. A unique non-intelligent code to permanently identify an asset. 11. CATCODE. The real property Category Code (CATCODE) that classifies the designed use of the asset (original or current) and corresponds to the largest quantity of the asset that is utilized for a single purpose (RPA Predominant Design Use CATCODE). 12. CATCODE Description. The CATCODE name corresponding with Item 11. 	

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PREVIOUS EDITION IS OBSOLETE.

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A-2 PROJECT COST TYPES.

Cost Type	Description
Total labor cost	The total cost of government burdened labor directly associated with the construction project. Includes both military and civilian labor costs, in accordance with current published DoD Comptroller annual reimbursable rates.
Direct cost of materials and supplies	The purchase price, the cost of inspection, and loading assumed by the carrier.

Cost Type	Description
Cost of Supervision, Inspection, and Overhead (SIOH)	A fee applied to the cost of a construction contract to recover direct and indirect expenses for a project's construction management services. Examples may include, but are not limited to: administration of social programs, claims analysis, constructability review, contract/project administration, cost estimation, cost management, labor rates, materials testing, post construction activities, procurement of materials, equipment, project management, quality assurance, scheduling, and value engineering.
Cost of transportation	Amounts paid for transportation of workers, materials, and supplies in connection with the construction project.
Cost of handling and storage	Amount paid for packaging and storing the materials, supplies, and equipment used in the construction project.
Cost of injuries and damages	Costs resulting from injuries to people or damage to property incurred directly as a result of the construction project.
Cost of legal and recording fees	Legal fees incurred to bring the asset to its intended use (such as title or recording fees).
Cost of architecture and engineering studies	Amounts paid for engineering, architectural, and other outside services for designs, plans, surveys, and specifications. May include design reviews, environmental impact studies, and soil testing for the new construction projects.
Cost of site and asset preparation	Amounts paid to prepare the site for new construction, such as soil removal, grading, and infill. Includes amount paid to prepare the asset for its intended use, such as installation of utilities into an asset.
Cost of installed equipment	Fixed equipment and related installation costs required for a complete and usable asset.
Usage cost of government furnished equipment or material (GFE, GFM)	The usage cost of the government furnished equipment, material, and facilities used in construction work. Example: Use of a government owned grader for site preparation billed at the assigned hourly rate.
Cost of donated assets	The fair market value of real property and installed equipment donated to the government.

A-3**CONSTRUCTION-IN-PROGRESS COST TYPES.**

Costs must be accumulated for constructed assets. Reference DoD 7000.14-R FMR, Vol. 4, Chapter 24, Annex 1 for more information.

Cost Type	Description
Cost of contract work	Amounts paid for work performed under contract, as well as any incentive fees paid to contractors to reward performance goals.
Direct cost of labor	The direct cost of labor and all associated fringe benefits in connection with the construction project. Includes both military and civilian labor costs.
Direct cost of materials and supplies	The purchase price and the cost of inspection.
Cost of Supervision, Inspection, and Overhead (SIOH)	Support associated with the administration of contracts for facility projects. Support may include processing of contract award and payments, performing inspections, and other actions taken during project execution.
Cost of transportation	Amounts paid for transportation of workers, materials, and supplies in connection with the construction project.
Cost of handling and storage	Amount paid for packaging and storing the materials and supplies and equipment used in the construction project.
Cost of legal and recording fees	Legal fees incurred to bring the asset to its intended use (such as title or recording fees).
Cost of architecture and engineering studies	Amounts paid for engineering, architectural, and other outside services for designs, plans, specifications, and surveys after funding and design authorization. May include design reviews, environmental impact studies, and soil testing for the new construction projects.
Cost of facility and site preparation	Amounts paid to prepare the site for new construction, such as soil removal and restoration. Includes amount paid to prepare the asset for its intended use, such as installation of utilities in a facility.
Cost of installed equipment	Fixed equipment and related installation costs required for activities in a facility.
Cost of government furnished property	An appropriate share of the cost of the government furnished equipment and material used in construction work.
Cost of donated assets	The fair market value of equipment donated to the government, as authorized by a special legislation, in connection with the construction project.

APPENDIX B GLOSSARY

B-1 ACRONYMS.

AFCEC	Air Force Civil Engineer Center
APSR	Accountable Property System of Record
BCE	Base Civil Engineer
BEA	Business Enterprise Architecture
BIA	Bilateral Infrastructure Agreement
CATCODE	Category Code
CC	Category Code
CCMD	Combatant Command
CCR	Criteria Change Request
CFOA	Chief Financial Officers Act
CIP	Construction in Progress
CIPR	Construction in Progress Requirements
CJCS	Chairman, Joint Chiefs of Staff
CWE	current working estimate
DAIS	Data Analytics and Integration Support Platform
DCA	DoD Construction Agent
DoD FMR	Department of Defense Financial Management Regulation
DoDD	Department of Defense Directive
DoDI	Department of Defense Instruction
DPW/FMO/BCE	Directorate of Public Works/Facilities Management Office/Base Civil Engineer
EIP	Equipment In Place
FAC	Facility Analysis Category
FacMgr or FACMGR	Facility Manager

FMR	Financial Management Regulation (DoD)
G	Government
GFE	Government Furnished Equipment
GFM	Government Furnished Material
GSA	General Services Administration
GSF	gross square feet
HNFA	Host Nation Funded Agreement
HQUSACE	Headquarters, U.S. Army Corps of Engineers
HVAC	heating, ventilation, and air conditioning
IBE	Installed Building Equipment
IG	Inspector General
IMO	Installation Management Organization
JS	Joint Staff
kBtu	thousand British thermal units
MCA	Military Construction, Army
MilCon	Military Construction
N/A	not applicable
NAVFAC	Naval Facilities Engineering Command
NGB	National Guard Bureau
O&M	operations and maintenance
OASD(EI&E)	Office of the Assistant Secretary of Defense for Energy, Installations, and Environment
OSD	Office of The Secretary of Defense
P&D	Planning and Design
PCE	project cost estimate
POC	point of contact

PS	Project Sponsor
RFP	Request for Proposal
RPAO	Real Property Accountable Officer
RPAR	Real Property Acceptance Requirements
RPCS	Real Property Categorization System
RPI	Real Property Inventory
RPIM	Real Property Information Model
RPIR	Real Property Inventory Requirements
RPO	Real Property Office
RPSUID	Real Property Site Unique Identifier
RPUID	Real Property Unique Identifier
SF	square feet
SIOH	Supervision, Inspection, and Overhead
SOFA	Status of Forces Agreement
UIC	Unit Identification Code
UMA	Unit of Measure Accountability
UMO	Unit of Measure Operational
U.S.C.	United States Code
USACE	United States Army Corps of Engineers
USPFO	United States Property and Fiscal Officer
WCF	working capital fund
WHS	Washington Headquarters Services
WIP	work in progress

B-2 DEFINITION OF TERMS.

Administrative Accountability: The Service accountable for the real property does not use the real property for which it is accountable; another Service or agency controls the use of the property.

Accountable Property System of Record (APSR): The business system/application used to account for and maintain accountability of DoD government property.

Building: A roofed and floored facility enclosed by exterior walls and consisting of one or more levels suitable for single or multiple functions which protects human beings and their properties from direct harsh effects of weather such as rain, wind, and sun.

Capital Improvement: Includes any improvement that increases the useful life, efficiency, capacity, or size of an existing asset, or modifies the functionality or use of the asset, regardless of the source of funding or capitalization threshold.

Capital Improvement Placed-in-Service Date: The calendar date when an improvement to a real property facility is available for use by DoD; the date on which the leasehold improvement (capital improvement) is made to a leased facility. On this date, the government assumes liability and the warranties begin for the capital improvement to which they have received title. Also includes date of leaseholds.

Chief Financial Officers Act (CFOA): The federal law requiring government agencies to produce auditable financial statements and timely, accurate financial data. Includes accounting for costs spent on construction and capital improvements of government facilities.

Construction in Progress (CIP) Account: In the context of real property construction, the accumulations of costs of construction for or by the Project Sponsor since project inception. (See **Work-in-Progress**, this Appendix. Not to be confused with the Capital Investment Program, also referred to as CIP).

Current Working Estimate (CWE): The estimated cost of a new construction project. As the design process proceeds, the current working estimate will change, and only becomes fixed when a construction bid is accepted.

DoD Construction Agent (DCA): The DoD organization authorized pursuant to Section 2851 of Title 10, U.S.C., and DoD policy (DoDD 4270.05) to administer design and construction contracts for DoD facilities projects in accordance with applicable laws and regulations.

DoD Components: The Office of the Secretary of Defense (OSD); the Military Departments; the Chairman, Joint Chiefs of Staff (CJCS) and the Joint Staff (JS); the combatant commands (CCMD); the Office of the Inspector General (IG) of the DoD; the Defense agencies; DoD field activities; and all other organizational entities within DoD.

Equipment in Place (EIP): A special category of personal property (not real property). EIP consists of capital equipment and other nonexpendable equipment of a movable

nature that has been fixed in place or attached to real property, but not as an integral part of the facility, and therefore may be severed or removed from a facility without severely damaging, destroying, or reducing the usefulness of the facility. EIP is personal property and does not include installed building equipment. It is accounted for on property book records (not real property records). EIP costs may be included as a funded construction cost.

Execution Authority: The individual authorized to sign the DD Form 1354. For new construction or alteration executed with MilCon funding, this is a senior representative of the DCA. Execution authority for conversion, diversion, alteration, minor construction, and inventory adjustments (found on site) may be the installation/ garrison/base commander. However, this authority is often delegated to the Director of Public Works/Facilities Manager/Base Civil Engineer (DPW/FacMgr/BCE). The actual execution authority is a Service-, or WHS-specific decision.

Facility: A building, structure, or linear structure that includes in the basic record for the facility such things as landscaping, HVAC equipment, utility connections, stairs, ramps, passageways, and other real property installed equipment that facilitates the use of and is inclusive/intrinsic to the facility itself.

Installation Management Organization (IMO): The Military Department (or WHS for the Pentagon Reservation) with custody and accountability for the physical infrastructure and real property of the military installation on which construction will occur. The IMO may authorize another DoD Component with physical control over an installation, or portion thereof, to perform roles and responsibilities of the IMO, provided it does so in writing and with specificity.

Installed Building Equipment (IBE): Synonymous with real property installed equipment.

Land: A portion of the earth's surface distinguishable by boundaries. The types of land assets in the RPI include everything from unimproved wilderness areas to central urban developments. Land must be inventoried by parcel, starting when the parcel was transferred into a custody and control of a Military Department or the WHS.

Land Parcel: A specific area of land with a perimeter delineated by a cadastral survey.

Linear Structure: A facility whose function requires it traverse land (such as a road, rail line, pipeline, fence, pavement). Includes distribution systems providing a common service or commodity to more than one building or structure.

Military Construction (MilCon): Per Title 10, U.S.C., Section 2801, includes any construction, development, conversion, or extension of any kind, carried out with respect to a military installation. A military construction project includes all military construction work necessary to produce a complete and usable facility or a complete and usable improvement to an existing facility.

Project Cost Estimate (PCE): The estimated costs for an entire project (up to the limit of funds received), to include planning and design, site preparation, construction, and

overhead. The PCE may include costs that will not be capitalized, such as any work designated as repairs or design breakage. The DCA Project Manager uses the PCE to manage the project against funds available.

Placed-in-Service Date: Calendar date the real property asset is available for use by DoD and the government assumes liability, receives legal interest, and the warranties and depreciation begin.

Planning and Design (P&D): Costs associated with design of military construction projects. These costs are accounted for separately since Congress funds them as a separate line item for future MilCon projects. P&D is one of the four cost components (along with SIOH, construction, and equipment costs) reflected in **PROJECT REMARKS** (block 28) on DD Form 1354.

Project Sponsor (PS): The DoD Component that establishes project requirements, priorities, program, and budget. DoD agencies and combatant commands are not authorized to hold real property, and as such, these assets are under the jurisdiction of, and held in the real property inventory of the real property accountable Service for the site where the asset is located.

Real Property: Land and improvements to land (such as buildings, structures, and linear structures (see **Facility**, this Appendix)).

Real Property Installed Equipment (RPIE): An item of equipment that is affixed and built into a facility as an integral part of the facility. To qualify as RPIE, the equipment must be necessary to make the facility complete, and if removed, would destroy or severely reduce the designed usefulness and operation of the facility. RPIE costs are included as a funded initial construction or renovation cost. RPIE may be accounted for as a real property equipment asset record, but not as a separate facility record in the real property inventory. RPIE includes such items as control systems, heating, cooling, electrical, emergency lighting, and is synonymous with IBE.

Real Property Asset: An individual building, structure, linear structure, or land parcel.

Real Property Asset Placed-in-Service Date: Calendar date the real property asset is available for use by DoD. On this date, title for assets listed on the acceptance form is transferred, the government assumes liability, and the warranties begin for the asset to which DoD has received title.

Real Property Site Unique Identifier (RPSUID): A unique non-intelligent code used to permanently identify real property sites. A real property site is a specific geographic location that has individual land parcels and/or facilities assigned to it.

Real Property Unique Identifier (RPUID): As defined in the RPIR, the RPUID is a non-intelligent code used to permanently and uniquely identify a real property asset. Each real property asset in which the DoD has a legal interest must be assigned an RPUID.

Repair: A project to restore a real property facility, system, or component to such a condition allowing it to effectively be used for its designated functional purpose (source: 10 U.S.C. 2811).

Structure: A facility, other than a building or linear structure, which is constructed on or in the land.

Supervision, Inspection, and Overhead (SIOH): SIOH is a fee applied to the cost of a construction contract to recover direct and indirect expenses for a project's construction management services. Examples of SIOH may include but are not limited to administration of social programs; claims analysis; constructability review; contract/project administration; cost estimation; cost management; labor rates; materials testing; post construction activities; procurement of materials; equipment; project management; quality assurance; scheduling; and value engineering.

Work-in-Progress (WIP): In the context of real property construction, this represents the accumulation of costs by the DCA billed to the PS since project inception. Billed costs are recorded in the corresponding CIP account by the PS, but only costs that must be capitalized. (See **CIP**, this Appendix).

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APPENDIX C REFERENCES

DEPARTMENT OF DEFENSE

DoD Financial Management Regulations

<https://comptroller.defense.gov/fmr.aspx>

DoD FMR 7000.14-R, Vol 4, Ch 24, "Real Property"

DoD FMR 7000.14-R, Volume 11B, *Reimbursable Operations Policy - Working Capital Funds (WCF)*

DoD Directives

<https://www.esd.whs.mil/Directives/issuances/dodd/>

DoDD 4165.06, *Real Property*

DoDD 4270.05, *Military Construction*

DoD Instructions

<https://www.esd.whs.mil/Directives/issuances/dodi/>

DoDI 4165.03, *DoD Real Property Categorization*

DoDI 4165.14, *DoD Real Property Inventory (RPI) and Forecasting*

DoDI 4165.70, *Real Property Management*

DoDI 4165.71, *Real Property Acquisition*

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE FOR ENERGY, INSTALLATIONS, AND ENVIRONMENT

https://www.acq.osd.mil/eie/bsi/bei_rpa.html

Data Analytics & Integration Support (DAIS) Platform

<https://extranet.acq.osd.mil/ie/>

U.S. LAWS AND CODE OF FEDERAL REGULATIONS

<https://www.govinfo.gov/>

10 U.S.C. 2696, *Real property: transfer between armed forces and screening requirements for other Federal use*

10 U.S.C. 2801, *Military construction*

10 U.S.C. 2811, *Repair of facilities*

10 U.S.C. 2851, *Supervision of military construction projects*

Public Law 101-576, *Chief Financial Officers Act of 1990*

EXECUTIVE ORDERS

<https://www.fedcenter.gov/programs/>

EO 13834, "Efficient Federal Operations," 22 May 2018

EO 14057, "Catalyzing Clean Energy Industries and Jobs Through Federal Sustainability," 8 December 2021

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