

UFC 1-300-08  
30 June 2004

# **UNIFIED FACILITIES CRITERIA (UFC)**

## **CRITERIA FOR TRANSFER AND ACCEPTANCE OF MILITARY REAL PROPERTY**



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### **CRITERIA FOR TRANSFER AND ACCEPTANCE OF MILITARY REAL PROPERTY**

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U.S. ARMY CORPS OF ENGINEERS (Preparing Activity)

NAVAL FACILITIES ENGINEERING COMMAND

AIR FORCE CIVIL ENGINEER SUPPORT AGENCY

Record of Changes (changes are indicated by \1\ ... /1/)

<b>Change No.</b>	<b>Date</b>	<b>Location</b>

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Superseding UFC 1-300-08, dated 17 December 2003.

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## FOREWORD

\1\

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 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 more 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 Services' responsibility for providing technical criteria for military construction. Headquarters, U.S. Army Corps of Engineers (HQUSACE), Naval Facilities Engineering Command (NAVFAC), and Air Force Civil Engineer Support Agency (AFCESA) are responsible for administration of the UFC system. Defense agencies should contact the preparing service for document interpretation and improvements. Technical content of UFC is the responsibility of the cognizant DoD working group. Recommended changes with supporting rationale should be sent to the respective service proponent office by the following electronic form: [Criteria Change Request \(CCR\)](#). The form is also accessible from the Internet sites listed below.

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

- Whole Building Design Guide web site <http://dod.wbdg.org/>.

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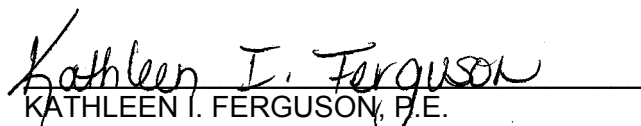
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## **CHAPTER 1**

### **INTRODUCTION**

1-1 **PURPOSE.** This Uniform Facilities Criteria (UFC) establishes a process to transfer and accept real property accountability and costs for capital improvement projects in a timely and consistent manner throughout the Department of Defense (DoD) and between Military Services. Another purpose is to ensure the timely and consistent posting of newly constructed and transferred facilities and their costs into the real property database. This UFC handbook provides a consolidated reference that:

- Provides the many uses of the DD Form 1354 and describes how to use it as part of a real property inventory system,
- Explains who should fill out the DD Form 1354 and when to use a draft, interim and final version,
- Provides instructions for preparing the DD Form 1354, Transfer and Acceptance of Military Real Property,
- Explains how the preparer of a completed form uses the DD Form 1354 to document credit to the Construction-in-Progress (CIP) Account and,
- Provides objective standards that, when met, allow timely acceptance of the 1354.

1-2 **APPLICABILITY.** This UFC guidance applies to owners of facilities on all DoD installations and to the U.S. Army Corps of Engineers (USACE) and Naval Facilities Engineering Command (NAVFAC) construction agencies that prepare DD Forms 1354. Guidance also applies to the Air Force Civil Engineer Support Agency and the United States Property and Fiscal Officers (USP&FO) of the National Guard Bureau (NGB) when they are the responsible construction agent on a DoD installation. Installation customers should use this handbook to specify requirements for the preparation of DD Forms 1354 from DoD construction agents, including USACE, NAVFAC, Army and Air Force Exchange Service (AAFES), and the Defense Commissary Agency (DeCA). All measurements on the 1354 should be in English measurement units since the draft DODI 4165.14 prescribes English units.

1-3 **REFERENCES.** Appendix A contains a list of references used in this UFC.

1-4 **TARGET AUDIENCE.** The target audiences expected to use this DD Form 1354 UFC are the persons who prepare and accept DD Forms 1354 and those who enter data from the 1354 into real property databases for military installations of all Services. Preparers can include construction agent project managers at DoD construction agencies such as USACE Districts/Resident/Area offices, NAVFAC Engineering Field Divisions and Activities; installation Director of Public Works (DPW)/Facility Management Officer (FacMgr)/Air Force Base Civil Engineer (BCE) and Director of Installations Services (DIS); and engineer troop construction organizations. Also part of the target audience is the installation Real Property Accountable Officer (RPAO) who accepts accountability for

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facilities on the installation or base and the Realty Specialist (also known as the Realty Officer or Real Property Specialist) who inputs data into the real property database and voucher register. Construction agent project managers should share the information in this UFC with their Contracting Officers to ensure that all data requirements for the DD Form 1354 are written into every construction contract as a specific deliverable. Appendix D provides a sample Building Information Checklist that should be specified as a deliverable in the construction contract. Each Service may have a different format.

**1-5 STATEMENT OF NEED.** One of the most vital real property accounting issues to be addressed by DoD to meet requirements for the Chief Financial Officers Act of 1990 (CFOA) relates to the Services capitalizing new capital construction, acquisitions, and improvements at occupancy. The three Departments and Washington Headquarters Services are the official stewards of property belonging to the United States of America and used by DoD. Before CFOA, recording capitalization costs and dates was not important to the construction agents or the Services. The books got balanced eventually when all costs were accumulated. This often took several years, particularly when there were protests or litigation after construction. However, the CFOA requires an accurate accounting of all real property DoD uses each year in an annual financial statement. Even with financial accounting identified as a high priority, DoD has not yet received a 'clean' opinion on its financial statement. A major problem has been the inconsistent and late capitalization of construction and capital improvements to Services' databases. The service-unique instructions (if any) on the transfer and acceptance process are outdated and incomplete. Further, the DD Form 1354 has not been updated in the decade that brought so many changes to our accounting processes. This failure to update the form and guidance causes dedicated employees to make new errors and perpetuate old practices when trying to accurately report assets worth 18% of the entire DoD portfolio.

**1-5.1** This UFC, a DD Form 1354 Handbook on which the revised form is based, effectively outlines for the first time the diverse roles and responsibilities of all the parties to capital construction activities and outlines a consistent process across all three Departments. The actions outlined in this UFC are not changes to the process. The laws and regulations governing the transfer and acceptance of real property have required these steps. The new DD Form 1354 meets today's CFOA requirements and this UFC explains how to comply with well-defined requirements.

**1-5.2** The CFOA also forced a reckoning of the CIP accounts in the hands of the DoD construction agents and the individual Departments. These CIP accounts are 'material' to the department financial reports and are almost impossible to report under current practices. The three Departments have had such parochial and diverse accounting systems that they can't 'speak' to each other. Not only are they formatted differently, there has been no attempt until recently to integrate the Air Force project numbers into the USACE or NAVFAC systems to provide audit tracking of the end-of-year beginning and ending balances of CIP. As the auditors are forcing the cooperative effort to accurately report our assets, this UFC addresses CIP as part of the acceptance and transfer process associated with the DD Form 1354.



1-5.3 The most important aspect of the revised procedure (also not new) is the requirement for the construction agent to provide the client with an 'interim' DD Form 1354 with all relevant data 30 days prior to the final inspection. This form must contain details of the construction project sufficient to establish or update a real property record. The RPAO is then required to capitalize the asset within a short time afterward and both parties must ensure that the CIP account is reduced by the same amount. When the work order and project are completed, both the construction agent and client will update their facility records and CIP accounts to reflect transfer and acceptance of the new capital asset. If there are protests or litigation, that financial closure may be postponed for up to ten years, but the records would have been substantially complete based on the 'interim' DD Form 1354 and the estimated project costs.

1-5.4 The other aspect this UFC emphasizes is both parties signing the DD Form 1354 before occupancy, regardless of the size of the punch list. Current practices have allowed occupancy without acceptance, or, conversely, unwillingness to accept the construction until completion of the punch list. Both these practices have never been approved, but through failure to enforce these requirements, have been common. Enforcement is essential for accurate reporting of assets and liabilities and an eventual clean audit opinion, as well as orderly transfer of capital assets from contractors to property managers. Effective management of the acceptance and transfer process must be based on mutually accepted practices. The DD Form 1354 functions in government as the deed and is often the most important source document for the records. It binds the transaction. This UFC emphasizes that accumulating the data needed at final inspection must begin with the design phase. When addressed early, the data can be efficiently sorted and ready for the client without time-consuming research and hand-written or typed checklists.

1-5.5 This UFC fills a critical gap in the overall process of real property accountability within DoD. The updated DD Form 1354 reflects a long-overdue modernization, and this UFC handbook provides the first-ever consistent comprehensive guidance on how to properly process capital construction acquisitions. The Departments envision a periodic review and revision to reflect changes in DoD policies, procedures, systems and terminology to ensure accuracy and reliability in this important process. This UFC is backed by the desires and best practices in real property accounting by all three Departments.

1-6 **SCOPE.** Chapter 1 covers the target audience for this UFC, the various usages of the DD Form 1354, and who prepares it. Chapter 2 describes the data required to prepare a completed form. Chapter 3 describes the three different versions of the DD Form 1354 and when to use each version. Chapter 4 explains how the Realty Specialist uses the data from the completed form to enter data into the real property database and how the construction agent project manager uses the data to manage the CIP Account. Chapter 4 also explains how to document various real estate transactions. Chapter 5 provides guidance to the construction agent project manager to ensure that total project cost equals the sum of individual facilities costs. Chapter 6 lists the standard attachments to the 1354 and sets acceptance standards for completeness, timeliness and accuracy to help the accepting official know whether the DD Form 1354 should be accepted or

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rejected based on objective standards. There is a glossary of terms and appendices showing the DD Form 1354, instructions for each block or data field, a building information checklist, and several lists of codes.

Although related to the transfer and acceptance of military real property, this UFC does not address USACE/NAVFAC/DPW/FacMgr/BCE/DIS procedures for:

- How to track planning and design costs for a construction project or
- How to enter project costs in the CIP or work-in-progress account.

**1-7 OVERVIEW.** This UFC handbook describes five different job positions that perform the required tasks. In reality, the Services assign these roles to the principal and staffs that work for the holders of these positions as best serves each Service. The approach in this UFC is to clarify the process, not to dictate how a Service or installation should assign job responsibilities. The five positions are: construction agent project manager who prepares the DD Form 1354, RPAO who accepts and accounts for individual facilities, Realty Specialist who enters real property data into the real property database, DPW/ FacMgr/ BCE who is involved in master planning, construction, real property maintenance, and real property accountability; and the funding organization/activity who is the customer for the facility or project. With all five functions (e.g., project manager, RPAO, Realty Specialist, DPW/FacMgr/BCE and customer), and their respective staffs, working together early on in the project life cycle, the project has an excellent chance of achieving overall success. Successful projects are marked in part by timely and accurate documentation. By working together and following the procedures in this handbook, real property assets should be transferred and accepted in a timely manner, and costs transferred from CIP accounts to general property, plant, and equipment (PP&E) accounts at the time they are placed in service. In addition, real property facilities would be listed on the DD Form 1354 in a standard format such that facilities are accurately posted to the real property database.

This UFC recognizes that the construction agent project manager responsible for preparing the single DD Form 1354 (multiple versions) for any project could in practice be an onsite project manager assigned to a Resident or Area Office, or a manager who spends most of his/her time at the District or Division. He/she could also be a member of the DPW/FacMgr/BCE if the installation is managing its own project. This UFC uses the term construction agent project manager to mean the designated person to whom the construction organization assigns the responsibility to prepare the DD Form 1354.

This UFC also recognizes that final/turnover inspections are done differently throughout DoD. In an ideal situation, the turnover inspection for quality workmanship with the contractor, the facility acceptance inspection with the RPAO, and the facility turnover with the occupant all occur simultaneously and the DPW/FacMgr/BCE and the RPAO are present. In practice, this combined inspection does not always occur and designated representatives may attend different inspections or facility turnover events. Different Services may name these inspections differently and conduct them in different order. This UFC does not dictate when, how, or who attends these inspections. Since the RPAO may

not be an engineer, an engineer should first make a determination of quality workmanship and that the facility(ies) is/are physically complete and available for use or beneficial occupancy. This determination is normally made on the basis of an inspection where the construction contractor is present. Upon successful inspection, the engineer project manager accepts the construction from a contractor on behalf of the government using contract procedures. However, the DD Form 1354 deals with the transfer and acceptance of accountability for real property. Therefore the facility transfer inspection in this UFC refers to a meeting event involving the construction agent project manager (or losing accountable officer for transfers of existing facilities) and the gaining RPAO to transfer accountability for a facility(ies). The gaining RPAO should exchange his/her Accepted By signature on the DD Form 1354 for permission to occupy the facility, often signified by the passing of keys.

**1-8 USAGES AND PURPOSES OF DD FORMS 1354.** The DD Form 1354, Transfer and Acceptance of Military Real Property, is used to record transfers, changes, additions or deletions of real property owned by the Military Services. The DD Form 1354 is used for a diverse number of real property transactions, which are listed.

1-8.1 Transfer accountability for new construction and/or capitalization projects from the construction agent (e.g., USACE District/NAVFAC Division) to the installation RPAO.

1-8.2 Transfer accountability for new construction and/or capitalization projects from the installation DPW/FacMgr/BCE/DIS project manager to the installation RPAO.

1-8.3 Transfer and accept accountability of real property (land and other facilities) acquired on behalf of an installation from the private sector, other military services or other Federal agencies by acquisition or grant.

1-8.4 Transfer and accept administrative accountability of real property from tenant organizations to installation RPAO, e.g., from DLA, DeCA, ARMS, and Energy Savings Performance Contractors; for real property accountability purposes only. Control remains with the funding organization.

1-8.5 Transfer real property accountability for usable research and development structures at the end of the research project.

1-8.6 Reassign accountability of real property between services, commands, and installations.

1-8.7 Document the total cost of a new facility or a capital improvement in the installation's real property database.

1-8.8 Document disposals of real property.

1-8.9 Document real estate transactions, e.g., purchases, sales, leases, licenses, and permits.

1-8.10 Document adjustments caused by damage to real property in the real property records.

1-8.11 Document real property accountability changes to make the real property database agree with physical inventory results, e.g., found on post.

1-8.12 Document changes in unit of measure values (area or capacity/other), dimensions, costs, and design use category codes for an existing facility.

1-8.13 Document approved facility conversions.

1-8.14 Document credit to the CIP account for USACE/NAVFAC.

A DD Form 1354 is always required if either question listed below can be answered in the affirmative. If not, then use of the 1354 is generally optional. The two questions are:

- Is this a transfer between two RPAOs from different organizations or from a construction agent to one RPAO or from a RPAO to outside of DoD?
- Is the DD Form 1354 required as the documentation for a transaction (includes capital improvements as well as other transactions) where there is no other audit trail in the system to record transaction data; i.e., effect of the transaction, who made it, and when was it made?

1-9 **WHO PREPARES THE DD FORM 1354?** The DPW/FacMgr/BCE construction project manager is responsible for determining whether repair projects should be capitalized or not by applying the rules in the DoD Financial Management Regulation (FMR) 7000.14-R, volume 4, chapter 6, (Improvement to Existing General PP&E) paragraph 060205 or volume 11B, paragraph 58, (Accounting for Capital Assets-WCF), as well as service guidance (e.g., DA PAM 405-45, Real Property Inventory Management). This determination should be made and documented at the start of the project design/scoping phase of the project development. For projects funded by Defense Agencies, the funding agency has final approval of the capitalization decision.

1-9.1 **Construction agent project manager prepares the DD Form 1354 for new construction.** The Government construction agent, e.g., USACE District or NAVFAC Division, will prepare a DD Form 1354 for transfer of completed construction and capital improvement projects which they manage, and furnish the completed DD Form 1354 to the RPAO at the time of beneficial occupancy and property transfer. The (USACE District/NAVFAC Division) construction manager will also list the construction contract deficiencies in block 27, on the reverse side of the DD Form 1354, after the turnover inspection with the construction contractor and installation representatives. No beneficial occupancy of new construction improvements should occur without providing and accepting a completed and signed DD Form 1354. Similarly, the installation construction project manager prepares and furnishes the DD Form 1354 for installation-managed projects, both new construction and capital improvement projects. The installation DPW/FacMgr/BCE/DIS must provide the necessary systems support to allow the DPW/FacMgr/BCE/DIS construction project manager to track construction costs and to prepare a DD Form 1354 for installation-managed projects. The installation construction project manager signs and furnishes the interim or final DD Form 1354 to the RPAO at the time of project transfer.

1-9.2 **Real estate representative prepares the DD Form 1354 for grants.** The

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real estate representative is normally from a USACE District /NAVFAC Division and this USACE/NAVFAC representative prepares the DD Form 1354 along with other purchase or grant real estate documentation.

1-9.3 **Losing RPAO prepares the DD Form 1354 for transfers.** The RPAO that maintains the real property database for the losing installation prepares the DD Form 1354 for any transfer of real property from the installation. Similarly this office also prepares any DD Form 1354 required for the transfer of an entire installation (or sub-installation) such as transfer of an entire installation to a different component of the service.

1-9.4 **Installation RPAO prepares the DD Form 1354 for real property adjustments.** The DD Form 1354 is also used to document real property adjustments, even in cases when there is no construction or real property transfer involved. The RPAO and staff must prepare and sign the DD Form 1354. Since there is only one party involved in such a transaction, the RPAO must attach sufficient documentation to justify the changes described on the DD Form 1354.

1-9.5 **Construction agent project manager follows the building information checklist.** A Building Information Checklist is at Appendix D. The amount of detailed building information required from a construction project should be determined during the design phase of the project by the design agent, working in coordination with the installation DPW/FacMgr/BCE/RPAO team, using this checklist. When architect-engineers (A-E) are preparing the design or cost estimate for a project, the building information checklist information should be written into the scope of services to be provided as a deliverable from the design agent or A-E contractor. The checklist is not a form to be filled out and there are several mechanisms to transmit such data to the Realty Specialist electronically. Some Architect-Engineers tag individual systems with very detailed information in eXtensible Markup Language (XML) that can be accessed via the Internet.

## CHAPTER 2

### PREPARING THE DD FORM 1354

This chapter provides detailed block-by-block instructions for each data element, with examples and a description of “where the data come from.”

**2-1 FORMAT AND INSTRUCTIONS.** The DD Form 1354, Transfer and Acceptance of Military Real Property, was revised to better meet the requirements of the CFOA, implement audit recommendations, and ensure consistent reporting of the cost of facilities. The DD Form 1354 is provided as Appendix B. Note that the backside of the form provides a brief description for each block on the form. Appendix C of this UFC replaces the instructions for filling out the DD Form 1354 that are currently contained in FMR 7000.14-R, Volume 3, Chapter 17, Appendix B. These FMR Appendix B instructions contain more detail than the form backside instructions, but less than the detailed instructions in this chapter, which are the most comprehensive and contain examples.

**2-2 REQUIRED DATA.** The essential information required for the transfer and acceptance of real property is documented on the DD Form 1354 and this information supports entries into the installation’s real property accounting system. The format has 28 data blocks. Because this form is used for the variety of purposes described in Chapter One, not all of the data blocks are required for each usage. When a block is not to be filled out for a particular usage, enter N/A for “not applicable.” There should be no blank data fields except in the block 23, Item Remarks column, where blanks are allowed.

**2-3 WHERE DO DD FORM 1354 DATA COME FROM?** The construction agent and the installation team must work together to collectively provide the data to accurately prepare a DD Form 1354 at the right time. Most of the data are first available during the design phase of a project, and the draft DD Form 1354 should be included in the design scope of services to the construction agent as a required deliverable. Installations should review and approve the draft DD Form 1354 as part of their review of other design deliverables.

**2-3.1** The DD Form 1354, Transfer and Acceptance of Military Real Property, requires the preparer to provide specific information about the project. Information such as description of the real property facilities, category codes and sizes, costs, fund source(s), contract number(s), facility numbers, and as built drawing numbers, is typically required. For real estate transactions, the real estate instrument (document) contains much of the required information.

**2-3.2** For Military Construction projects the DD Form 1391, Military Construction Project Data, and the project folder contain some of the information that is needed on the DD Form 1354. Table 2-1 shows a crosswalk from equivalent data fields in the DD Form 1391 to the DD Form 1354. The latest DD Form 1391 should be validated by the designers prior to use in preparing a DD Form 1354. In the absence of a 1391, the work request often provides similar data needed to complete the 1354.



Table 2-1. Crosswalk from 1391 to 1354

DD Form 1391		DD Form 1354	
Block Number	Block Name	Block Number	Block Name
3	INSTALLATION & LOCATION	6	SITE/INSNO/NAME
6	CATEGORY CODE	12	CATEGORY CODE
7	PROJECT NUMBER	3	PROJECT/JOB NUMBER
9	COST ESTIMATES		
	ITEM	10	ITEM NO.
	U/M	15/17	UNIT OF MEAS.-1 or 2
	QUANTITY	16/18	TOTAL QUANTITY 1 or 2
	COST	19	COST
10	DESCRIPTION OF PROPOSED CONSTRUCTION	28	PROJECT REMARKS. Helps overall project understanding

2-4 **INSTRUCTIONS TO PREPARE DD FORM 1354 DATA FIELDS.** The page number and the total number of pages comprising each 1354 project or transaction shall be shown in the space provided at the top right-hand corner of the form. When two or more pages are required to describe the information required for blocks 1 through 23, then blocks 24 through 26 (signatures and voucher number) shall be completed only on the first or signature page. Signing officials should initial subsequent or unsigned pages and line through the Property Voucher Number block on all except the signed page. The remainder of this chapter explains in detail what the data are and where data come from to complete the individual data element blocks on the DD Form 1354. A single example is used for all the example entries to the DD Form 1354 data fields in the remainder 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. A summary of these instructions is provided as Appendix C for quick reference and for publishing in the next update of the FMR.

2-4.1 **Block 1. [FROM].** Enter in block 1 the name of the construction or transfer agent, the organization, installation DPW/FacMgr/BCE/DIS, USACE District/NAVFAC Division Office, or other organizations such as the Army Air Force Exchange Service (AAFES) or Defense Commissary Agency (DeCA). You should include the full address and zip code. Simply, use this block to identify the organization accomplishing the new 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, Fort Riley

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Fort Riley, KS 66442-6000

**2-4.2 Block 2. [DATE PREPARED].** Enter the date the DD Form 1354 is prepared. Use the DoD standard 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 20040115 for date: 15 JAN 2004

**2-4.3 Block 3. [PROJECT/JOB NUMBER].** Enter the project number assigned to identify the project on a DD Form 1391 for new military construction (MILCON) or the job order number for other projects. The project number may also come from the installation master plan or long-range construction program. For projects generated by the installation DPW/FacMgr/BCE/DIS, the DD Form 1354 JOB NUMBER is the Individual Job Order (IJO) number associated with the Facility Engineer Work Request or otherwise Service assigned. The job number will allow you to track the capital improvement back to the actual work performed, which is important since many projects, even MILCON, originate as a work request. Work requests at the installation DPW/FacMgr/BCE/DIS are entered directly into the Integrated Facilities System (IFS) or other work management system. Typically, work requests follow the format (AAA-SSSSS-FP), where A is a two or three character customer ID, S is a five character serial number, F is the last digit of the fiscal year, and P is the type of project. Coordinate with the customer service branch of the DPW/FacMgr/BCE/DIS prior to preparation of the DD Form 1354 to validate the work request or job number. The project/job number is the same for all versions of the 1354 for a single capitalization project. Use this number to search for the different versions if necessary.

*Examples:* DD Form 1391 project number might be 20027. Project initiated by IFS Work Request - FE-00027-3P.

**2-4.4 Block 4. [SERIAL NUMBER].** This is the document number assigned to the 1354 by the construction agent organization originating the 1354, e.g., USACE District/NAVFAC Division, DPW/FacMgr/BCE/DIS, etc. Each version of the 1354 for the same project has a new Serial Number. Each originating organization has its own sequence of serial numbers. The Serial Number consists of the 4-digit fiscal year and a sequential number (within their own organization) that starts over each fiscal year. Use the next sequential number for each DD Form 1354 originated. Installation DPW/FacMgr/BCE/DIS and USACE/NAVFAC will use their own sequence as the next Serial Number in their sequence of DD Forms 1354. For example, if the last DPW/FacMgr/BCE/DIS serial number is 2004-0003 and they receive a DD Form 1354 from the District, that 1354 would use the District's sequence number. The next DPW/FacMgr/BCE/DIS serial number would then be 2004-0004. The 1354 Serial Number facilitates tracking of all 1354 originated by an organization/activity. The Serial Number is in no way related to the Voucher Number (block 26).

*Example:* 2004-0001, 2004-0002; where 2004 is the fiscal year and the last



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four are the sequence number. Note. The Navy uses a Serial Number like W25G1Q04TU12345; where W25G1Q is the UIC of the organization in the "From" block, 04 the fiscal year, TU the standard document type, and a 5 digit serial.

**2-4.5 Block 5. [TO].** Enter the name of the receiving organization or agency to which the transfer will be made. This receiving organization could be the DPW/FacMgr/BCE/DIS on a DoD installation that has been assigned the responsibility for accounting for the real property. Always include the address, zip code, and installation number – the unique identifier of the installation - which the RPAO represents. Installation numbers are available from individual service databases of installations or can be provided by the gaining installation Realty Specialist.

*Example:* Engineering Plans & Services Division  
 Directorate of Public Works  
 Fort Riley, KS 66442-6000  
 INSNO 20605

**2-4.6 Block 6. [SITE/INSNO/NAME].** Site number or installation number of the actual facility physical location is one of the first points of entry into the database. Enter in block 6 the site number identifier or installation number (INSNO) and site name where the facility being transferred/accepted is physically located. Enter this number and name regardless of whether it is the same or different from the location of the RPAO (which is identified in block 5).

*Example:* 20605/Riley (In this example it happens to be the same as the identifier in block 5).

**2-4.7 Block 7. [CONTRACT NUMBER(S)].** Enter the construction contract number (multiple contract numbers if applicable) in this block. 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 final DD Form 1354.

*Example:* DACA31-98-D-0052.

**2-4.8 Block 8. [DRAWING NUMBER(S)].** Enter the drawing number(s) or CAD identifier(s) of the construction agent for the project components. In some cases an installation assigns a specific consecutive drawing number to each project that is initiated. Use that number to identify the project. USACE drawings have a Drawing Code, which may also be used as a reference. All drawing numbers that may be needed as a future reference to the project should be identified in this block.

NOTE. There is not a one-to-one correspondence between drawings and Item Numbers in column 10. For example, HVAC system drawings should be identified in block 8, but the HVAC system is not listed as a separate Item Number. Identify the facility or system associated with the drawing number or use a range of drawing numbers if consecutive and more than one drawing. Use Project Remarks, block 28, for additional space.

*Example:* B-9301 through B-9309; 47-018-1234; F 711-13-01

2-4.9 **Block 9. [TRANSACTION DETAILS].** This block is divided into four subparts. Subpart A identifies the type of construction activity for this project. Subpart B identifies the reason that the DD Form 1354 is being issued in terms of an event. You must explain an “other” check for either section A or B in block 28, Project Remarks, on the back of the form. Subpart C identifies the version of this DD Form 1354. Subpart D identifies the Effective Date for the transaction described by the checkboxes in block 9.

2-4.9.1 **[Subpart A of Block 9] Type of Construction Activity.** 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 some other type transaction. Check only one box. Definitions follow:

2-4.9.1.1 **New construction.** Acceptance of accountability for a facility that did not previously exist

2-4.9.1.2 **Existing facility.** Transfer of accountability for an existing facility

2-4.9.1.3 **Capital improvement of an existing facility.** Increases the facility size or capacity, useful life, or operating efficiency of an existing facility

2-4.9.1.4 **Other.** If the “Other” checkbox is checked, the preparer explains the transaction in Project Remarks (block 28), on the back of the DD Form 1354. Examples for marking “Other” are for occurrences such as real property inventory adjustment or capital decrease.

2-4.9.2 **[Subpart B of Block 9] 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. The checkboxes are arranged in order of which box you should use with the first box being the most desirable, if it applies. Check only one box and the first box that applies.

2-4.9.2.1 **PHYS COMPL/AVAIL – (Physical Completion/Available for Use).** Check this box when the entire facility(ies) described on the DD Form 1354 is substantially complete (except for deficiencies noted on the back) and the entire facility(ies) is being made available for use at the time of transfer. Beneficial occupancy usually occurs at this point. If beneficial occupancy occurs before the facility is complete, check BENF/O or Partial BOD as explained below.

2-4.9.2.2 **BENF/O – (Beneficial Occupancy).** Check this box when the transfer or acceptance of the whole facility occurs at the time of beneficial occupancy by the tenant, but the facility is not considered physically complete. Partial Beneficial Occupancy (BOD) is explained below.

2-4.9.2.3 **Partial BOD – (Partial Beneficial Occupancy).** Check this box when the transfer or acceptance documented by this interim DD Form 1354 is for only a portion of a facility (such as one wing of a new hospital) or is for a phased turnover of one or more facilities in a multiple facilities project. Turnover of each phase at partial BOD would have

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its own interim 1354 and unique Army Property Voucher Number. Air Force and Navy Partial BOD DD Forms 1354 will all have the same Voucher Number. Partial BOD DD Forms 1354 will all have the same project number for all services.

**2-4.9.2.4 Financial Completion.** Check this box when the DD Form 1354 is used to change costs on an interim 1354 to reflect the final costs against the project. Project financial completion occurs after the entire project costs have been accumulated. This may occur many months or years after a project's physical completion. Checking financial completion means that the contractors have received final payment for the project, all project management costs are included, and no additional costs will be incurred against this project. If final costs are available at physical completion or BOD, you would only check the box "Physical Completion" or "BENF/O" in subpart 9B. Therefore indicate final costs by checking "Final" in subpart C.

**2-4.9.2.5 Other.** Check the "Other" box when the transfer or acceptance occurs at an event time other than the four cases described above; explain the "Other" checkbox for the event in Project Remarks (block 28) on the back of the DD Form 1354.

**2-4.9.3 [Subpart C of Block 9] Version.** Use the DD Form 1354 subpart C to indicate whether the DD Form 1354 is a draft, interim, or final version. Normally costs are recorded on an interim 1354. Costs on an interim 1354 are assumed to be preliminary costs. Costs on the final DD Form 1354 are the final costs. If the 1354 were issued for financial completion only, use the checkbox for financial completion in subpart 9B and check "Final" in subpart 9C. If the 1354 is issued at Physical Completion with final costs, then check Physical Completion in 9B and check "Final" in 9C; there would be no reason to create an additional 1354 for financial completion since the final costs would already be documented.

**2-4.9.4 [Subpart D of Block 9] Effective Date of Transaction.** Enter the effective date for the transfer or acceptance in standard format YYYYMMDD.  
NOTE. The effective date of the transaction is the earlier of BOD or Date Available For Use, and is the date from which the accounting system should depreciate the cost of the facility. If the project has multiple facilities, each facility may have a different effective date.

*Example:* Use 20040115

**2-4.10 Block 10. [ITEM NUMBER].** A key step in the preparation of a DD Form 1354 is to identify the various components or items of the project. Enter a separate Item Number line for each new facility, and for each facility addition, capital improvement, or deletion, including additions to or deletions from utility systems or other previously existing facility records. If there are more items than fit on a single page, use additional DD Forms 1354.

**2-4.10.1** Do not create an excessive level of detail in the item listings. As a minimum, observe the following rules for determining individual items.

- Identify each facility with a unique item number.

- If the facility has more than one usage, identify each usage of the multi-purpose facility with the appropriate facility category code and units 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.
- If land is purchased as part of the project, show land as a separate line item.

2-4.10.2 There are two ways to account for the demolition portion of the project and to document the reduction of real property. You may either attach an Authorization for Demolition (e.g., DA Form 337 or equivalent form for other Services) to document category codes and quantities of demolished real property separately from constructed/transferred Item Numbers or, in lieu of this attachment, indicate as additional DD Form 1354 Item Numbers, all demolished real property facility numbers and category codes using negative numbers (shown in parenthesis) for units of measure and N/A for costs in Item 19.

2-4.10.3 Do not show demolished facilities on the 1354 if the attached demolition document has all the required information to subtract demolished facilities from the real property inventory.

2-4.10.4 Attach separate lists of installed building equipment (IBE) (real property) and equipment in place (EIP) (personal property) to the DD Form 1354. This allows for the detailed equipment listings without cluttering up the 1354. The preparer, in conjunction with the Realty Specialist, should use judgment in determining the amount of detail provided for equipment.

2-4.11 **Block 11. [FACILITY NUMBER].** Enter the Facility Number (FACNO) assigned to each Item Number. The Facility Number is a unique, real property accountability alphanumeric, for each facility on an installation according to the Installation/Base Master Numbering Plan. Some installations have consolidated records for pavements and utilities and the additional pavements and utility distribution lines must be added to an existing facility number. The installation RPAO provides these numbers to the construction agent early in the design phase.

2-4.12 **Block 12. [CATEGORY CODE].** In block 12, record the five or six digit design use category code for each affected facility usage itemized in block 10. When a constructed facility has more than one design use, each usage over 1,000 SF must be identified as a separate line under the same Item Number. Facilities listed may be land, buildings, utilities, or structures and must be classified as the correct facility category in accordance with the service implementation of DODI 4165.3 (e.g., Army real property classification system prescribed in DA Pamphlet 415-28, Guide to Army Real Property Category Codes; NAVFAC P-72, Facility Category Codes; or Air Force Handbook 32-1084, Facility Requirements). These reference documents provide the facility category code, category description, and the various units of measures associated with each facility category. Prior to initiating any work on a DD Form 1354, the construction agent should coordinate with the receiving agency RPAO and develop a draft category code/real

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property classification plan that can be used for development of the various items on the DD Form 1354 for this project. Recommend that a draft 1354 should be identified as a deliverable from the design process and this draft reviewed and approved by the installation DPW/FacMgr/BCE along with other design documents. The best time to prepare this draft is during the design phase. Identification of items and their category codes is more important; estimated costs are less important for the draft 1354.

2-4.13 **Block 13. [CATEGORY CODE DESCRIPTION].** Use the service implementation of DODI 4165.3 (e.g., DA PAM 415-28, NAVFAC P-72, or Air Force Handbook 32-1084) to determine the correct facility category code short title as the verbatim description that corresponds to the category code entered in block 12.

2-4.14 **Block 14. [TYPE].** Indicate the type of construction: P = Permanent, S = Semi-permanent, and T = Temporary. For definitions of each type of construction see Draft DODI 4165.14, DOD Real Property Inventory Reporting and Forecasting, or Service real property regulations.

NOTE is for Blocks 15 through 18. Each Service category code reference stipulates an area or a capacity/other unit of measure, 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 two columns.

2-4.15 **Block 15. [UNIT OF MEASURE-1; AREA].** Enter in this column the appropriate Unit of Measure for area for each design use category code for each item of real property, i.e., only SF, SY, or AC. The service implementation of DODI 4165.3 (e.g., DA PAM 415-28, NAVFAC P-72, or Air Force Handbook 32-1084) identifies the appropriate area unit of measure for each real property category code.

2-4.16 **Block 16. [TOTAL QUANTITY-UM 1].** Enter the total quantity of area for the Unit of Measure-1 for each item of real property. For buildings, enter the gross area. For demolition, enter negative numbers in parenthesis or attach an Authorization for Demolition.

2-4.17 **Block 17. [UNIT OF MEASURE-2; CAPACITY/OTHER].** Enter in this column the appropriate Unit of Measure for capacity/other for each design use category code for each item of real property. The service implementation of DODI 4165.3 (e.g., DA PAM 415-28, NAVFAC P-72, or Air Force Handbook 32-1084) identifies the appropriate capacity/other unit of measure for each real property category code.

2-4.18 **Block 18. [TOTAL QUANTITY-UM 2].** Enter the total quantity of capacity/other for the Unit of Measure-2 for each item of real property. For demolition, enter negative numbers in parenthesis or attach an Authorization for Demolition.

2-4.19 **Block 19. [COST].** One of the primary purposes of the DD Form 1354 is to identify the cost of individual facilities contained in the construction project. These costs are required as part of the Service's Financial Statements. The preparer must identify the

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total project cost as well as costs assigned to each facility that is part of the project. Only one cost per item number (facility) is allowed in column 19. All costs of a multi-purpose facility should be shown against the primary category code for that facility, and the other categories of the multi-purpose facility should be annotated as N/A in column 19. The construction agent must provide distinct break out costs for each different building, utility, and structure constructed as part of this project. For example, if the project consists of two buildings, parking, sidewalks, water supply branch lines, sewer branch lines, and exterior lighting, you need different costs for the seven items in block 10. Each building and structure (parking and sidewalks) and each utility would have a cost in block 19.

2-4.19.1 The real property accounting system should record only capital costs in the general ledger Plant, Property, and Equipment (PP&E) account for financial statements. Therefore, for capital improvements to existing facilities, preparers should only record the capital costs for the capital improvements to the existing facility. Do not enter any repair work costs on the 1354 since repair costs are not capitalized.

2-4.19.2 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 individual new facility costs. If demolition is not in the footprint of new construction, the demolition cost is expensed and does NOT get included as part of the capitalized cost of the project.

2-4.19.3 Costs provided in a DD Form 1354 can be either preliminary or final. Costs on the draft (if any) and interim version DD Forms 1354 are preliminary costs. Costs on a final version DD Form 1354 are the final costs. The office preparing an interim 1354 must maintain a suspense file to ensure that the accepting RPAO is furnished an updated DD Form 1354 with the final construction costs upon financial closeout. Final costs are generally available in several months or, if legal claims are involved, one or more years after physical completion and facility transfer. Use estimated costs only for real property assets found on post, or for other existing facilities with unknown original construction costs. In these cases, the estimates are the final costs.

2-4.19.4 To comply with the CFOA, the preparer should place the total project cost in Project Remarks (block 28) broken out in four components of total project cost as: (1) planning and design (P&D) including project management costs (pre-award), (2) construction contract supervision and administration (S&A) (also known as supervision, inspection, and overhead (SIOH) and including post-award project management costs); (3) the construction costs (including site preparation which also includes demolition of footprint facilities), and (4) project funded equipment costs. The sum of these four cost components is the total project cost and should equal the sum of the individual facility costs shown in column 19 on the front of the 1354 plus the equipment-in-place costs that are transferred as personal property and shown only in Project Remarks (block 28). The construction agent prorates P&D and S&A costs among the facilities comprising the project and includes the prorated P&D and S&A costs in the facility costs in column 19 for each facility. Estimated costs may be used to prorate P&D and S&A costs to the individual Item Number in column 10.



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2-4.19.5 For real estate acquisitions, the preparer should list the cost in column 19 as 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).

2-4.19.6 For real estate transfers, the preparer should list the cost in column 19 as the sum of real estate transaction costs and the actual costs that were on the losing agency's facility records. Show these two components of real estate costs in Project Remarks (block 28).

2-4.20 **Block 20. [FUND SOURCE].** When recording costs, the preparer needs to identify the types of funds obligated or lines of accounting for the funds. It is important for compliance with CFOA to identify the DoD fund source in this column for each facility. Each Item Number could be funded from a different fund source and some facilities could even have a combination of fund sources. When there is more than one fund source for a single facility, show both fund sources with percentages of each. The construction authorization document usually identifies the fund source(s) or lines of accounting. Typical fund types for construction include, but are not limited to: Military Construction (MILCON), Base Realignment and Closure (BRAC), Non-Appropriated Fund (NAF), Operations and Maintenance, (O&M), Family Housing Maintenance Account (FHMA), and Department of Defense Dependent Schools System (DODDS). Appendix E provides the complete list of standard abbreviations for DoD fund sources. Use space in Project Remarks (block 28) for continuation of data that does not fit in column 20.

*Example:* MILCON 75%/O&M 25%

2-4.21 **Block 21. [FUNDING ORGANIZATION].** Identify the organization responsible for replacing this facility at the end of its useful life (e.g., Army, Air Force, Navy, Marine Corps (specify component for each service), DLA, DeCA, TMA, etc.). Appendix F provides the complete list of standard abbreviations for DoD Funding Organizations.

*Example:* ARMY

2-4.22 **Block 22. [INTEREST CODE].** Document the government's interest or ownership in the facility (e.g., DoD owned, leased, State owned, privately owned, etc.). Interest reflects ownership from a legal perspective, not who has control of, or accountability for, the facility. Appendix G provides the complete list of DoD Interest Code descriptions and abbreviations. Use the abbreviation rather than the code since the Services has similar interest codes that could indicate a different ownership.

*Example:* DoD-owned

2-4.23 **Block 23. [ITEM REMARKS].** Use this column to note any information or remarks about the specific Item Number from column 10. There is no need to duplicate the project level remarks that appear in the Project Remarks (block 28) on the back. You should explain any prorating of costs among various items. Also explain any removals or demolitions, such as demolition to make room for footprint construction. Also use space in

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Project Remarks (block 28) for continuation of data that does not fit in column 23.

**2-4.24 Block 24. [STATEMENT OF COMPLETION].** This block is for the signature and title of the individual in the construction agent organization that is responsible for the transfer of accountability for the facility to the installation. The signing authority is certifying that the following Statement of Completion printed on the DD Form 1354 is true: "The facilities listed hereon are in accordance with maps, drawings, and specifications and change orders approved by the authorized representative of the using agency except for the deficiencies listed on the reverse side." Normally the construction agent project manager, whether for the USACE District/NAVFAC Division or DPW/FacMgr/BCE/DIS, signs and dates block 22 for new construction and capital improvements. The RPAO normally signs when transferring real property from one installation to another. Enter the title of the signing official. Enter the date at the time of signature. The date must be prior to, or the same as, the date of acceptance in block 25 on the DD Form 1354 in order to transfer simultaneously property responsibility and accountability. Use the standard date format YYYYMMDD.

**2-4.25 Block 25. [ACCEPTED BY].** This block is for the signature and title of the individual, normally the RPAO, responsible for accepting accountability for the properties described on the DD Form 1354. Enter the title of the actual signing official. Enter the date at the time of signature. The date must be after, or the same as, the date of transference in block 24 on the DD Form 1354. Use the standard date format YYYYMMDD. Once the 1354 is signed, the RPAO will provide the 1354 to the Realty Specialist on the day of acceptance for entry into the real property database.

The signing authority is accepting accountability for the real property facilities described on this DD Form 1354 in the quantities and for the costs listed in columns 10 through 22. The facilities accepted should have been inspected and determined to meet standards except for the deficiencies listed in block 27 on the reverse side. For real property adjustments signed by the RPAO in block 24, enter N/A in the three blocks for acceptance (Accepted by, Title, and Date Signed).

**2-4.26 Block 26. [PROPERTY VOUCHER NUMBER].** The preparer of the document should leave this field blank. The receiving installation RPAO will fill in the property voucher number when the DD Form 1354 information is recorded in the installation real property voucher register, such as a Register of Vouchers to a Stock Record Account, DA Form 272 for the Army. This voucher number is the next sequential number assigned in the register by the Real Property Office. For additional information concerning vouchers and voucher registers, see DA PAM 405-45, Real Property Inventory Management or other service publication.

*Example:* V-20040023 where V indicates a voucher number and the first four digits (2004) is the fiscal year and the last four digits (0023) is a four-digit sequence number.

**2-4.27 Block 27. [CONSTRUCTION DEFICIENCIES].** Enter any significant



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construction deficiencies for the project. Do not list any perceived deficiencies in the scope or design of the project on this document, as this transfer document identifies only deficiencies in the awarded construction contract performance that the Government needs completed before declaration of completion of the contracted work. If there are more entries than fit on a single page, use additional DD Forms 1354.

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

2-4.28 **Block 28. [PROJECT REMARKS].** This block is primarily for project level remarks. Enter any project explanations that would help others understand the real property transaction identified on the 1354. Fully describe any capital improvements. Remarks that pertain to only one Item should be listed in column 23, not in Project Remarks. In addition, if the "Other" checkbox is checked in block 9 (subpart A or B) an explanation is mandatory in this "Project Remarks" block. Also use Project Remarks (block 28) for continuation of data that does not fit in blocks 1 through 8, and columns 20 through 23. Also, enter in Project Remarks (block 28) the total project cost and four individual components of total project cost: P&D, S&A, construction, and equipment as described for Cost [block 19]. Use Project Remarks (block 28) to indicate which attachments are included with the 1354 (e.g., Building Information Checklist). If there are more remarks than fit in block 28 on a single page, use additional DD Forms 1354. The preparer should also list his/her name and phone number in the Project Remarks (block 28) space in case there are questions.

*Examples:* Military Construction, Army (MCA) project to construct a new battalion headquarters and classroom, and associated structures and utilities on Fort Riley, KS.

P&D Costs	\$ 1,250,000
S&A Costs	\$ 1,000,000
Construction Costs	\$25,000,000
Subtotal	\$27,250,000
Equipment Costs	\$ 2,500,000
Total Project Cost	\$29,750,000

Subtotal matches sum of individual item costs in column 19.

Equipment hand receipted to CWO Anthony Gerard, PBO for 24th INF DIV (M).

Block 8 Drawing Numbers continued: 47-018-1235, 47-018-1236, and 47-018-1237.

Attachments to this 1354: Building Information Checklist prepared by Jawhawk Constructors, Inc.

DD Form 1354 was prepared by Thomas Gerard, 703-683-7100.

## CHAPTER 3

### DRAFT, INTERIM AND FINAL VERSIONS OF THE DD FORM 1354

**3-1 WHY DIFFERENT VERSIONS?** For real property transfers, only the final version DD Form 1354 is normally required. The losing organization should prepare the form to be ready for signature at the time of transfer. An interim version 1354 with estimated costs may be prepared if the final costs associated with the transferred real property are not determined as of the date of the transfer.

**3-1.1** Because final costs for new construction and revitalization projects are typically not available when the facility is available for use (beneficial occupancy), this handbook has established three versions: a draft, interim, and final; for the DD Form 1354 for a single construction/revitalization project. The draft version, prepared during the design process, has no accounting impact and may be updated as often as necessary during construction. Both the interim and final 1354 versions do impact accounting. All three versions must have the same project/job number (block 3) to cross reference all versions of the DD Forms 1354 associated with the single project. However, all three versions must have their own unique serial number (block 4) so that the preparing agency can track all versions of the DD Form 1354. This chapter explains the usage for each version. To help the accepting official quickly identify the version of the DD Form 1354, there is a subpart C (checkbox for Draft/Interim/Final) of Block 9 (Transaction Details) to identify the version type.

**3-1.2** There can be only one final version of a DD Form 1354 for a single construction/revitalization project. If there are updates to the draft version, you simply have an adjusted draft version with a later date prepared (block 2) and the same serial number (block 4). However, you can have multiple valid interim DD Forms 1354 for a phased turnover of facilities, each with its own serial number (block 4).

**3-2 DRAFT VERSION.** The purpose of the draft 1354 is to establish in writing the level of detail and the different components of a project early in the project lifecycle. Such usage helps to ensure a timely and accurate delivery of both the final project and final documentation. Careful review of the draft 1354 improves the subsequent versions of the DD Form 1354 and ensures a correct final version.

**3-2.1** The Project Delivery Team, consisting of persons from the construction agent and customer organizations, prepares a draft DD Form 1354 for client review prior to the final design submittal, so that all of the client comments are addressed in the final project design. The draft DD Form 1354 should incorporate information from the DD Form 1391 and the project folder, as applicable. While preparing the 1354, the preparer pays particular attention to the level of detail of the items in column 10, their associated category codes, units of measure, and quantities.

**3-2.2** The Design Team provides the draft DD Form 1354 to the construction agent project manager and construction team members administering the contract at least 60

days prior to construction contract award, in order to allow all parties to review the draft version prior to award.

3-2.3 The draft DD Form 1354 captures all the expected project costs, including costs for P&D and S&A, and estimated construction contract costs. These costs, plus any others (e.g., contingency), become the construction working estimate (CWE) at award. Post-award project management costs are included in S&A. For design/build projects, the P&D costs should include those contract management costs required for the preparation of the request for proposal (RFP), solicitation, negotiation, and any other engineering and project management costs through award of the design/build project, separate from the CWE. The draft DD Form 1354 has no accounting impact and should not be used as a voucher because the construction costs are estimates with no acceptable accounting basis.

3-3 **INTERIM VERSION.** The purpose of the interim DD Form 1354 is to provide in writing to the accepting RPAO, a transfer and acceptance document with auditable costs on the day of facility transfer. The interim DD Form 1354 is prepared after substantial completion of construction, in preparation for the facility transfer on the Date Available For Use and before, or coincident with, beneficial occupancy.

3-3.1 The requirement is to have a complete interim DD Form 1354 signed by the transferring and accepting officials on the Date Available for Use or the Beneficial Occupancy Date (BOD), whichever comes first. The interim form includes actual P&D costs, actual project management costs, actual S&A costs, and actual construction contract costs to date. The actual construction costs are what has been obligated and expended (accrued) to date and therefore are not estimates. The interim 1354 should also have the Construction Deficiencies, on the back of the form in block 27, filled out based on the acceptance inspection with the construction contractor. The CIP Account is credited in the construction agent's system and PP&E is entered into the installation's real property system upon RPAO acceptance of the interim 1354.

3-3.2 The construction agent project manager prepares the interim form and sends it to the accepting agency for review at least 21 calendar days prior to the anticipated transfer. The construction agent project manager should follow up with the accepting agency to ensure that the DD Form 1354 is complete and acceptable prior to the facility turnover day. The construction agent project manager determines the Date Available For Use as the day the facility is physically complete except for correction of deficiencies documented in Construction Deficiencies (block 27) of the 1354. The construction agent project manager should deliver operations and maintenance manuals and as-built drawings to the accepting agency at facility turnover.

3-3.3 The installation RPAO, or delegated representative, accepts the facility(ies) at turnover by signing and dating the interim DD Form 1354 in block 25 and adding any construction deficiencies not previously identified as Construction Deficiencies (block 27). The accepting official hands over a copy of the signed interim 1354 to the construction agent project manager at the conclusion of the turnover. The accepting agency shall not occupy the facility before the interim DD Form 1354 is signed and returned to the

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construction agent project manager. If the accepting official or representative cannot accept the 1354 at the turnover event, he/she must notify the construction agent project manager immediately and provide the reason he/she cannot accept the military property described on the DD Form 1354. This failure to accept accountability for the facilities documented on the DD Form 1354 precludes any user occupancy of those facilities, and should be fully coordinated before the RPAO acceptance inspection.

3-3.4 A large construction project may contain multiple facilities, each with its own date of substantial physical completion and turnover, or beneficial occupancy for only a portion of a single large facility (i.e., Partial BOD). For these situations, the construction agent project manager prepares one and only one interim DD Form 1354 for each project phase, building, or portion of a building to be turned over and accepted separately. Use the same project/job number for each interim 1354 so that it is possible to correlate all the interim DD Forms 1354 for a single project. Each interim 1354 would have its own unique Serial Number (block 4) and Effective Date of Transaction (block 9D) and would show only costs for the facilities turned over, including their P&D and S&A costs. The construction agent project manager uses the signed interim 1354 to document credit to the CIP account appropriate for the accepted phase. The installation uses the interim DD Forms 1354 to record, in the real property system database, the real property assets as they are turned over and accepted in piecemeal fashion.

3-4 **FINAL VERSION.** When the final project costs are not known at the time of transfer, the construction agent project manager provides an interim DD Form 1354 based on the costs obligated and expended (accrued) to date. When the actual cost of construction is ascertained, the USACE District/NAVFAC Division/DPW/FacMgr/BCE/DIS project manager furnishes the final DD Form 1354, which reflects the actual cost of construction, to replace the preliminary cost vouchered by the interim DD Form 1354 previously furnished.

3-4.1 There is only one final project 1354, even where there are multiple interim DD Forms 1354. The purpose of the final DD Form 1354 is to establish in writing the final total cost for each facility in a project. This final accounting can occur only after all costs are final and known. Prior to determining the final costs, the construction agent project manager, in conjunction with the project delivery team, corrects the deficiencies noted on the punch list, ensures warranties are in place, processes claims, resolves any labor or legal issues, and ensures final payments to the contractors. The importance of the final 1354 is that it documents the final facility cost, which may be different from that listed on the interim 1354, and such difference would cause the Realty Specialist to make a correction to the real property database facility cost.

3-4.2 The construction agent project manager ensures that all financial accounts are balanced and closed and then prepares the final DD Form 1354 for the project. The final project cost contains the final/actual P&D, S&A, and construction costs. The construction agent project manager updates the costs from the interim DD Form 1354 with the final actual total costs and provides a signed (block 24) final 1354 to the RPAO of the accepting organization. The RPAO signs the final 1354 in block 25. The accepting official's

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signature on the final 1354 indicates that he/she accepts the final costs and provides feedback to the preparer that the final 1354 has been received. The RPAO gives the final DD Form 1354 to the Realty Specialist to establish as a voucher and ensures that the Realty Specialist inputs the final facility cost into the real property database. Upon receipt of the final 1354, the installation Realty Specialist will adjust the costs in the real property database which were based on the interim and voucher the final DD Form 1354. The construction agent project manager uses the signed final 1354 to document a credit adjustment based on the final cost differentials from the CIP account, assuming a previous CIP credit which was based on the interim 1354 costs occurred earlier for this project.

3-4.3 The interim and final DD Forms 1354 refer to the same Transaction Type (i.e., new construction or capital improvement as shown in block 9A), will have the same Effective Date (block 9D), and the same Project/Job Number (block 3). The Realty Specialist can identify all 1354 versions pertaining to the same capitalization event by the Project/Job Number. The interim and final versions will have different Dates Form Prepared (block 2) and different Serial Numbers (block 4), and possibly different item costs (column 19).

3-4.4 The Effective Date (block 9D) on the final DD Form 1354 for a project consisting of multiple individual facility turnovers on different dates must include the different effective date for each facility. These different dates may be shown in Project Remarks (block 28) with a "See Remarks" in block 9D. The Effective Date for a single facility with a phased turnover is the date the construction agent project manager declares the entire facility is available for use.

## CHAPTER 4

### HOW TO USE THE DD FORM 1354 DATA

4-1 **CHAPTER PREVIEW.** This chapter explains what actions the Realty Specialist and the construction agent project manager must perform after the real property is accepted and the DD Form 1354 is signed by both parties. This chapter explains how the Realty Specialist files the DD Form 1354 as a voucher and enters information into the real property database. This chapter also explains how the construction agent project manager uses the 1354 to maintain the CIP account, to close out new construction documentation, and to provide documentation for real estate transfers. The Army's Management Controls typically allow the Realty Specialist ten days to enter the information from DD Forms 1354 into the real property database. The other Services establish their own management controls and timelines to ensure that DoD PP&E does not double-count or under-count real property assets.

4-2 **VOUCHERS AND JOURNAL ENTRIES.** A voucher is required to document the cost of each new facility or capital improvement. Due to differences among the Military Services' real property systems, there is a separate paragraph describing how each Service complies with the CFOA regarding vouchers. For projects funded by Defense Agencies, the Realty Specialist shall provide a copy of all vouchers to the agency funding the project for their records and capital depreciation process.

4-2.1 **Army IFS uses the DD Form 1354 as a voucher.** After the RPAO accepts a facility on a DD Form 1354, and provides a signed copy to the construction agent project manager, he/she passes the original DD Form 1354 to the Realty Specialist to use as the voucher for the following: to document additions and deletions of real property, to transfer and accept new construction changes to existing facilities, and to adjust real property records resulting from physical inventories. Regardless of who fills out the DD Form 1354, the Realty Specialist receives the 1354, assigns the next sequential voucher number to the interim/final DD Form 1354 in block 26 (Property Voucher Number), and records the property voucher number in the Voucher Register. The Realty Specialist inputs the data from the 1354 into the IFS real property database. He/she then files the original 1354 in the voucher file and files a copy in Building Information File. If more than one facility number is listed on the DD Form 1354, the Realty Specialist makes copies of the original 1354 with the same voucher number and files a copy of the 1354 in each affected facility Building Information File. As additional DD Forms 1354 are accepted for this same project (i.e., partial BOD or final 1354), the Realty Specialist enters a unique property voucher number for each version (interim and final) of the 1354 and makes the new entry in the voucher register. The Realty Specialist also files these subsequent DD Forms 1354 in the voucher file and Building Information File(s).

4-2.2 **Navy FIS automatically creates a journal entry.** The Navy Facilities Information System (FIS) tracks all Navy- and Marine Corps-managed MILCON projects. The Navy FIS provides information to the Navy's Standard Accounting and Reporting System – Field Level (STARS FL). The project manager will direct the NAVFAC Fund Manager to create



an electronic Accounting Adjustment Standard Form 1080 as a journal entry to transfer funds from the NAVFAC CIP. This process creates a cross reference between the accounting records in the FIS and the real property records in the Internet Navy Facilities Asset Data Store (iNFADS), and financial feeder to the Departmental reporting system.

**4-2.3 Air Force ACES creates journal entries for MILCON projects.** The Air Force Automated Civil Engineer System (ACES) assigns journal entries instead of voucher numbers. All DD Forms 1354 referring to the same capitalization event, i.e., Partial BOD and final 1354, will carry the same parent journal number within ACES. Using ACES at base level, cost account assignments and transfers between GLACs are accomplished programmatically. Therefore the Realty Specialist will pick up a facility on the Real Property Report upon beneficial occupancy (BOD) based on a total cost estimate provided to real estate by the construction project engineer. The Realty Specialist would modify facility costs upon receipt of an accepted DD Form 1354. When another 1354 is received later, the Realty Specialist would modify/update the facility cost through ACES based on the latest DD Form 1354 received.

**4-3 ENTER INFORMATION FROM DD FORM 1354 INTO THE REAL PROPERTY DATABASE.** The Realty Specialist enters newly constructed real property as reportable facilities upon acceptance of the interim DD Form 1354. Key information needed to create the facility record is included on the 1354 and attachments; see Appendix D, Building Information Checklist. Coordination with the construction agent project manager early on will ensure use of the proper facility numbers and category codes. The preparer should ensure that these facility numbers, as well as the fund sources, are properly recorded on the 1354, because both data are mandatory items for capitalization projects. The Realty Specialist enters the new facility information, capitalization data, voucher number, and transaction effective date for each facility into IFS/iNFADS/ACES in the appropriate fields/screens or into another real property database system.

**4-3.1 Facility record.** The DD Form 1354 contains the essential information to create a new facility record in IFS, iNFADS, ACES or other real property inventory system. The facility and use records should match the category codes and quantities as shown on the DD Form 1354. Some of the detailed data for a new facility record comes from the attachments to the 1354; see Chapter 6. The Realty Specialist shall use the Effective Date (block 9D) to determine the Year Built for new construction and Year Acquired by DoD for transfers into DoD (Military Service). Do not use the Effective Date on the 1354 to determine Year Acquired for transfers between Military Services. When a physical inventory determines a different quantity, the RPAO creates an adjustment 1354 to document such changes. The Realty Specialist notes the date of the physical inventory and updates the real property database.

**4-3.2 Capital improvements.** The DPW/FacMgr/BCE appoints a project engineer to determine whether the project is a capital improvement or a repair project. One project can be part capital improvement and part repair. In this case the project engineer would determine which part. See the definition of capital improvement in the glossary of this handbook and examples in the FMR. The Realty Specialist is NOT responsible for making

the determination. However, he/she must record any capital improvement into IFS, INFADS, ACES, or other real property database system, if the capital improvement exceeds the reporting threshold. The Date of Capitalization is the Effective Date of Transaction in block 9D. The description of the capitalization should be in Project Remarks, block 28. For projects funded by Defense Agencies, the funding agency has final approval of the capitalization decision.

**4-4 TRANSFER EQUIPMENT INFORMATION.** The preparer of the DD Form 1354 attaches two lists of equipment: installed building equipment (IBE), which is real property, and equipment-in-place (EIP), which is personal property. The preparer must not combine both types of equipment in a single list. Because the difference between IBE and EIP requires engineering judgment, the construction agent project manager must clearly identify the items of equipment as either IBE or EIP. Definitions and examples of each follow.

**4-4.1 Installed building equipment.** IBE is an item of equipment that is affixed and built into the facility as an integral part of that facility. To qualify as IBE the equipment must be necessary to make the facility complete, and if removed, would destroy or severely reduce the usefulness of the facility. IBE costs are included as a funded construction cost and should have itemized costs listed separately on an attachment to the DD Form 1354. Account for IBE as real property with an equipment asset record, but do not create separate facility records in the real property database for IBE. Examples of IBE and their Army category codes are:

- Heat plant (821XX)
- Refrigeration source (826XX)
- Fire alarm system (88010)
- Automatic water sprinkler system (88110)
- Special fire extinguishing system (88120)
- Standpipe system (88130)

**4-4.2 Equipment-in-place.** EIP is 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 does not include installed building equipment, is personal property, and is accounted for on property book records (not real property records). Do not account for EIP as real property and do not create separate facility records in the real property database even though some EIP items have real property category codes. EIP costs may be included as a funded construction cost and if so, must be attached as a separate EIP listing with costs itemized separately and attached to the DD Form 1354. For real property capitalization purposes, the cost of EIP is subtracted from total project/construction costs. Transfer accountability for EIP personal property by providing the EIP documentation to the appropriate Property Book Officer, who will enter the newly acquired EIP into the appropriate property book and include the EIP in the personal property hand receipt of the facility occupant using the



Service hand receipt form, i.e., DA Form 3161. Examples of EIP personal property fixed and their Army category codes are:

- Conveyor system
- Closed circuit television system
- Watch reporting system (88020)
- Air raid alarm system (88030)
- Intrusion alarm system (88040)
- Lightning protection system (89280)

#### 4-5 MAINTAIN THE CONSTRUCTION-IN-PROGRESS ACCOUNT

4-5.1 **Definition.** CIP is a material component of the DoD PP&E. Costs incurred during construction of PP&E assets should be recorded as CIP until the assets are placed in service. CIP records are based on financial transactions that record receipt of services in the general ledger and CIP is increased to match each receipt at the paying activity. The recording of CIP costs brings construction costs under financial control during the construction period (which may take years) and segregates capital costs from expenses.

4-5.2 **Calculation of CIP costs.** CIP captures as a “debit balance” all construction costs accrued during the life of all DoD MILCON projects and O&M projects over \$100,000. For projects, which proceed to normal construction, CIP includes all costs for planning and design (P&D) including project management costs (pre-award), construction contract supervision and administration (S&A) including post-award project management costs, construction costs (including site preparation and demolition of footprint facilities), and project-funded equipment costs. Construction costs include the actual cost of direct labor, direct materials, overhead, and contractor costs, incurred in the construction of real property. Contractor costs are valued at requests for progress payments and other invoices. Construction agents keep an accounting on a general ledger basis for CIP costs separately from other costs that are “construction expensed,” i.e., not considered investments to be capitalized, but rather are expenses, e.g., repairs.

4-5.3 **Role of the DD Form 1354.** CFOA requires that the total costs of a construction project be accounted for and recorded in the real property records of the accountable installation, at the completion of a project. The construction agent accumulates CIP amounts for emplaced costs for projects during construction. The DD Form 1354 is used to transfer both real property accountability and the cost associated with that transfer and acceptance, indicated by the signatures in blocks 24 and 25, with an effective date as shown in block 9D, Effective Date.

Once the project is physically complete, available for use or beneficial occupancy obtained, the construction agent project manager uses the costs in the CIP account for a given project to establish the DD Form 1354 capitalization costs which establish the asset value to be added to the installation's real property account. The construction agent project manager should also use the interim DD Form 1354 costs to credit those costs in CIP (i.e., take a credit to the CIP account) within 10 days after RPAO

acceptance. Any USACE/NAVFAC delay in closing out the CIP account after customer acceptance on a DD Form 1354 may cause double accounting in the general ledger PP&E because the gaining RPAO should enter this same asset value into the real property database within 10 days of facility acceptance.

**4-5.4 Reporting of CIP.** CIP costs are accumulated by the construction agent project manager at USACE, NAVFAC, DPW or State/ARNG depending on who is managing and responsible for the construction project. The USACE, NAVFAC, DPW or State/ARNG shall provide such CIP balances annually to the appropriate reporting DoD component along with supporting documentation to reconcile CIP balances by project and funding source. The DoD customer that is to receive the constructed property shall report a CIP amount on their financial statement, regardless of what type of funds were used to fund the construction.

**4-5.5 Closeout of CIP.** The construction agent project manager is also responsible for the closeout of the capitalized property costs from the CIP account. When construction is complete or when an asset is placed in service, capitalize the cost of the property as a credit to the CIP account and document this cost as the acquisition cost of the real property asset.

**4-5.5.1** The construction agent project manager closes out the project in the CIP account based on the costs in the final DD Form 1354 after all contractor costs, litigation, and warranty work have been completed. However it is not always necessary to complete all warranty work before doing a final 1354. USACE and NAVFAC goals for financial closeout and final DD Form 1354 transfer are 180 days for CONUS projects and 360 days for OCONUS projects from receipt of the RPAO acceptance (evidenced by his/her signature in block 25) to transfer the capitalized project costs out of the CIP account.

**4-5.5.2** To credit the CIP, the construction agent project manager forwards a copy of the signed and accepted interim or final DD Form 1354 to his/her Finance and Accounting Office for processing the credit to the CIP account. For projects turned over in phases, the construction agent project manager should credit the CIP account based on the acceptance of each phase, as documented in the interim DD Form 1354 for the phase. The final project 1354 can adjust costs, including construction, P&D, S&A or equipment, for any of the phases turned over previously.

**4-5.6 Work in progress.** Installation DPW/FacMgr/BCE/DIS Construction Office project managers are likewise responsible for accounting and reporting work-in-progress expenses on non-MILCON projects that are to be capitalized. These costs are accounted for as work-in-progress general ledger accounts at the installation similar to the CIP process. These costs must be promptly credited once a project is substantially completed, available for use or beneficial occupancy, and turned over to the installation for use and to the RPAO for recording in the real property database. To closeout work-in-progress, the installation DPW/FacMgr/BCE/DIS project manager forwards a copy of the signed and accepted interim or final DD Form 1354 to the Installation Finance and Accounting Office to document credit for the installation work-in-progress account.

4-6 **CLOSEOUT NEW CONSTRUCTION DOCUMENTATION.** The construction agent project manager is responsible for the financial closeout of all the projects he/she manages. Closeout occurs after design and construction contracts are closed. Closeout of the project, financial, and cost accounts by the construction agent project manager allows return of excess funds from USACE/NAVFAC (or other construction agents) to the funding agencies. The construction agent project manager also ensures that project capitalization costs, accounted for by USACE/NAVFAC (or other construction agents) in their accounting system, are properly identified by individual facility in order that they may be properly recorded in the installation real property database.

In summary, the construction agent project manager should ensure that:

- The Project Cost Estimate (PCE) is current, that the PCE corresponds with costs in the financial accounting system of the specific construction agent, such as the Corps of Engineers Financial Management System (CEFMS) for USACE or STARS FL for NAVFAC, and that any construction expenses that need to be excluded/expensed are deducted from the CIP or work-in-progress account.
- For Military Construction projects managed by USACE/NAVFAC, all P&D, S&A and construction costs are included in the CIP account, with the exception of P&D costs incurred prior to canceling construction (breakage) and dredging.
- Any costs for repairs on construction projects, which the installation project manager determines should not be capitalized, are not added to the project DD Form 1354, but are expensed. Therefore, only the PCE costs documented in the CIP or work-in-progress account may be shown on the interim DD Form 1354.
- Total project cost equals the sum of P&D, S&A, construction costs, EIP, minus design breakage and expensed items. Show the total project cost and its four components separately in the Project Remarks (block 28). Site preparation costs, including footprint demolition costs, are included in the construction costs and capitalized as part of the total facility costs. Total project cost must equal the sum of all costs in column 19 on the final DD Form 1354, or the discrepancy must be explained in Project Remarks (block 28).
- The PCE costs documented in the CIP or work-in-progress account are only accrued costs. The accrued costs must be equal to or less than the project funds received. Funds may be received on a Funding Authorization Document (FAD) or Military Interdepartmental Purchase Request (MIPR), or both. For example, the construction agent project manager may know that some of the funds received will be returned and, therefore, the project cost estimate would be less than the funds received at that time. However, when additional funds are required, and not yet received, the additional required value would not be included in the project cost estimate. The final DD Form 1354, at project closeout, would include only those funds actually received, obligated and expended against that specific project.

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- At financial closeout, the final DD Form 1354 reflects the final project capitalized costs. Return any excess MILCON-funded project funds to the funding agency. Reconcile the project cost, CIP transfers, and the costs shown on the final 1354.
- If there are real estate transfers related to the construction project, then include the cost of the transaction as well as the cost of the real estate on the DD Form 1354. Real estate transfers may, or may not, be related to the construction project, depending on the nature of the project and the appropriations.

**4-7      TRANSFER REAL PROPERTY ACCOUNTABILITY.** Real estate and real property transfers between Military Services typically involve the USACE or NAVFAC Realty Specialist and involve one of the following actions: reassignment of accountability, transfer of accountability, or transfer of administrative accountability.

**4-7.1      Reassignment of accountability.** A reassignment of accountability is a change to the administrative or command jurisdiction over a given tract of real property within a single Service. After receiving approval from the Service Secretary for the proposed reassignment, the losing installation RPAO prepares a DD Form 1354 for the real property and delivers the signed (block 24) DD Form 1354, together with the real property records, to the installation RPAO designated to accept the reassigned real property. The preparer annotates in the "Project Remarks" section (block 28) of the 1354 the type of real estate transaction, e.g., transfer of Vancouver Barracks from Fort Lewis to the Army's 70th Reserve Support Command. The gaining installation RPAO accepts and signs (block 25) the 1354 and assigns a voucher number to be entered into block 26 of the 1354. The gaining installation Realty Specialist creates new facility records and enters the voucher number and transaction date into IFS/iNFADS/ACES or other real property database system. When reassignment of real property has been completed, the gaining installation RPAO verifies the Transaction Effective Date (block 9D) and provides a copy of the signed and dated (blocks 24 and 25) DD Form 1354 to higher headquarters and the supporting USACE District/NAVFAC Division.

**4-7.2      Transfer of accountability.** A transfer of accountability is a change to the administrative or command jurisdiction over a given tract of real property from one military Service to another within DoD (i.e., from Navy to Air Force), or from one Federal agency to another (i.e., from BLM to DoD). Upon receipt of approval from the Service Secretary (both Secretaries when transfer is between Military Services), document the property to be transferred using a DD Form 1354. The losing Service installation prepares the form as prescribed in Chapter Two using the losing Service's category codes. The preparer identifies the transferring parties in the "Project Remarks" section (block 28) of the DD Form 1354. Also, include the authority for the transfer in the Project Remarks. When the transfer has been completed, the gaining installation RPAO verifies the Effective Date of the transfer in block 9D and provides a copy of the signed and dated (blocks 24 and 25) DD Form 1354 to the losing installation or Service, higher headquarters of the gaining installation, and the supporting USACE District/NAVFAC Division. The gaining/losing installation RPAO posts additions/deletions to the real property records from his/her copy of the 1354.

Note. Although not strictly a transfer of accountability, for sales and transfers outside the Federal government, the losing DoD installation would prepare a 1354 as prescribed in this paragraph.

**4-7.3 Transfer of administrative accountability.** A transfer of administrative accountability is a change to the real property accountability over a given tract of real property from one military Service to another within DoD (i.e., from Navy to Air Force), or from one Federal agency to another (i.e., from BLM to DoD), without the gaining Service accepting any other responsibility or liability for the property. The transferring Service or agency must document the property to be transferred using a DD Form 1354 and complete the form as prescribed in Chapter Two, using the losing Service's category codes. In addition, there are certain criteria that apply only to a transfer of administrative accountability. Compliance with these criteria must be documented and will be attached to the DD Form 1354 documenting the real property to be transferred for administrative accountability. The following criteria are based on the draft Air Force policy on Accountability for Real Property.

**4-7.3.1** The transferring Service/agency provides documentation that the environmental impact analysis process required by the National Environmental Protection Act and Council of Environmental Quality directives has been accomplished for the intended use of the property.

**4-7.3.2** The transferring Service/agency provides a base, site, or installation environmental baseline survey (EBS or BES) that documents the condition of the property at beneficial occupancy or transfer, with an acknowledgement that the gaining Service could not be a Potential Responsible Party (as defined by CERCLA) in the activity to be accomplished on the property.

**4-7.3.3** The transferring Service/agency provides data for the real property inventory that accurately reflects the category codes, units of measure, accumulated cost to government, and a statement that the gaining Service has no responsibility for sustainment, replacement, or recapitalization of the asset.

**4-7.3.4** The transferring Service/agency offers an office of contact for further information and agrees to reconcile its property records with the gaining Service when requested in order to ensure the accuracy of the administrative accountability and conformance with the CFOA.

**4-8 PURCHASE AND LEASE REAL ESTATE.** In addition to transfers from other Services, each Service may also obtain real property through purchase, lease or other in-grants. For real property acquired by purchase, grant or condemnation proceedings, the supporting USACE District/NAVFAC Division will transfer the property by deed, grant real estate instrument, and/or a DD Form 1354. The 1354 will include a list of facilities, reproducible prints of project maps, and certified copies of pertinent real estate documents, such as deeds of acquisition, leases or judgments from condemnation proceedings. If the USACE District/NAVFAC Division has performed initial alterations or



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improvements to the land, the construction agent (or real estate specialist) project manager should enter on the 1354 the appropriate "Items" and required information for each initial alteration or improvement as a separate Item Number in blocks 10 through 22.

4-8.1 The USACE District/NAVFAC Division responsible for execution of the real property grant will conduct a complete inventory of the granted real property (consistent with the terms of the grant), prepare the necessary real property records annotated "Leased/Permitted/Licensed Property Records," and furnish the originals of such records (to include the DD Form 1354) to the gaining installation RPAO. The Engineer District/Division/Activity will also provide copies of the executed grant authorizing the use and occupancy of the real property to the higher headquarters of the accepting installation and coordinate the transfer of accountability between the appropriate RPAOs. The Engineer District/Division/Activity will also administer grants of real property acquired by the Military Service from private individuals, corporations, or local governments. The Engineer District/Division/Activity will retain copies of any records required for use in making settlement with the grantor upon expiration of the grant.

4-8.2 At the time of transfer, the gaining installation RPAO will make a physical inventory, including a component condition inspection of the real property being accepted. The results of this physical inventory will be compared with the property as listed on the DD Form 1354 and the grant authorizing the use and occupancy of the real property. The gaining installation RPAO should sign the DD Form 1354 annotating any discrepancies in block 27. The transfer of accountability statements will be worded to conform to the Services instructions on Policies and Procedures for Property Accountability. The statement of transfer will include the Effective Date (block 9D) of transfer and reference in Project Remarks (block 28) to the grant identification (i.e., USACE Savannah District real estate license DACA 31-V-10764 to the State of Georgia dated 30 Aug 2003), and be supported by a detailed listing of the real property records transferred. The completed statements of transfer will be distributed in accordance with AR 735-5 or corresponding Service regulation. Upon expiration, termination or revocation of the grant, the Engineer District/Division/Activity will furnish the installation RPAO with copies of the notice of expiration or termination of the grant; and, if there is a continuing need to use and occupy the property for mission purposes, reissue the grant in accordance with Service procedures for ingrants or outgrants as appropriate. The Realty Specialist will enter the data from the DD Form 1354 and real estate instrument (i.e., deed, lease, license, permit, or easement) into the real property database.

4-9 **TRANSFER OWNERSHIP FOR BRAC OR EXCESS PROPERTY.** USACE has responsibility for transferring ownership of Army property that is declared excess, including Base Closure property. The other Services have also designated agencies to perform the tasks described below. USACE, or other Service responsible agency, will prepare a DD Form 1354 listing all real property, by item number, FACNO, CATCODE, and quantity that is to be transferred. In this specific case, the Federal government is actually transferring ownership of real property, not just the accountability. Therefore the complete and accurate DD Form 1354 is essential. The losing organization would be whoever has the last real property accountability for the Service. The gaining organization

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would be to whom the ownership is passing, such as the Local Reuse Authority. Approval for this transaction lies in the BRAC orders or other declaration of excess property. The effective date is the date of actual transfer of ownership.

BRAC disposals may take place in parcels. The sum of all the disposed parcels and the remaining real property must add up for each category code to the real property inventory of the entire installation before any disposals. Therefore, each disposal must include the land, buildings, utilities and structures included within the disposed parcels. Pay particular attention to consolidated records for utilities and structures, as only a portion of the roads, sidewalks, and utility distribution lines would typically transfer with each parcel.

## CHAPTER 5

### PROJECT COST VERSUS FACILITIES COSTS

**5-1 PROJECT COSTS.** This chapter provides guidance to the construction agent project manager on how to determine the capitalization costs which are accrued against the facilities described on the DD Form 1354. Facility acquisition and capital improvement data in the real property accounting system must be substantiated by the costs on DD Forms 1354, and the costs on the 1354 must be reconcilable to the overall project costs. This chapter provides a methodology to ensure that DoD uses a consistent method of calculating these costs and to ensure correlation between costs recorded in the real property database for real property and 1354-documented project costs. The preparer of the DD Form 1354 must allocate or prorate P&D and S&A costs among the facilities in the project. Only facility costs appear as items in column 10 of the 1354. Indicate P&D, S&A, construction, equipment-in-place (EIP) costs, and total project costs in Project Remarks (block 28). The total project cost must equal the sum of the costs of individual facilities plus project-funded EIP costs. The preparer must explain any difference.

Depending on the method of item pricing on the construction contract, some facility costs may translate directly from the contractor's facility cost. Other costs, such as total project P&D and S&A may have to be prorated or allocated among several facilities.

**5-2 COST METHODOLOGY.** The following step-by-step procedure is recommended:

**5-2.1** Identify all the facilities on the DD Form 1354 and their associated construction costs, i.e., within the 5-foot line of the facility.

**5-2.2** Identify any site preparation costs including footprint demolition, equipment (if project funded), or other costs that roll up with the costs directly attributable to those facilities.

**5-2.3** Identify costs associated with those facilities that should be rolled up to existing consolidated facility records, such as utility lines or pavements.

**5-2.4** Allocate the total planning and design (P&D) and supervision and administration (S&A) costs (including project management costs) among the facilities listed on the 1354. If P&D and S&A costs are known for the entire project but are not known for individual facilities, prorate total P&D and S&A costs among the different facilities. Prorate based on either individual area of the facility or individual facility construction working estimates. Annotate in Project Remarks (block 28) which basis you used to prorate or allocate P&D and S&A costs to individual facilities.

**5-2.5** Compute the individual facility and incremental consolidated facility costs by summing the actual and allocated costs computed in steps one through four.



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5-2.6 Check to ensure the sum of the individual facility costs (column 19) equals the total project cost. List in Project Remarks (Block 28) the total project cost and the individual total project cost contributions of construction, P&D, S&A, EIP, and any non-capitalizing costs, i.e., non-footprint demolition. If the sum of the individual facilities on the 1354 does not equal the project total, explain in the Project Remarks (Block 28).

## CHAPTER 6

## STANDARDS FOR INTERIM AND FINAL DD FORMS 1354

6-1 **ACCEPTANCE STANDARDS.** The following standards are provided to help the accepting official determine whether to accept or reject the DD Form 1354. Standards are applicable only to the interim and final versions, not the draft version of the 1354. Consider the draft 1354 to be a working document that can be improved by staff coordination early on in the project. Draft DD Forms 1354 are not signed or “Accepted By” nor are they vouchered. For a facility that is substantially completed and declared available for use/beneficial occupancy by the construction agent project manager, the listing of construction deficiencies in block 27 is not an acceptable reason by itself to not accept the facility. Consider resolution of the punch list to be a separate action from accepting the facility and signing the DD Form 1354.

6-2 **ATTACHMENTS.** One standard for acceptance is that the required attachments are present with the final 1354. Not all items on the following list must be attached to every 1354 for it to be acceptable. Conversely, this list may not include everything required for a specific project. The Project Delivery Team should determine early in the design process, which attachment items are required and which are not required for the specific project. Since many of the attachments go directly to the building occupant, the customer’s needs are paramount in this determination.

6-2.1 **Determination of which attachments.** Since one goal is to have an interim 1354 available and signed (accepted) at facility transfer, the construction agent project manager, RPAO and customer must decide ahead of time which of the attachments that were agreed to be required, must absolutely be delivered with the interim 1354 and when the customer can expect the other items on the agreed list of attachments.

6-2.2 **Typical attachments to DD Form 1354.** The following list of typical attachments should be considered when deciding which attachments are to be required and whether they should be delivered with the interim DD Form 1354 or with the final form, or not at all if not necessary.

- 6-2.2.1 Pictures before and after construction
- 6-2.2.2 Request for Demolition, e.g., DA Form 337, if demolition is part of the project
- 6-2.2.3 As-built drawings
- 6-2.2.4 Schematics of systems
- 6-2.2.5 Information formerly contained in the DA Form 2877 Building Record and codified as the Building Information Checklist; see Appendix D
- 6-2.2.6 Reproducible prints of project contract drawings (format to be determined at

the pre-design meeting)

6-2.2.7 List of Installed Building Equipment (IBE) with models and serial numbers and warranty information

6-2.2.8 List of Equipment in Place (EIP) with models and serial numbers and warranty information provided

6-2.2.9 Equipment operations and maintenance (O&M) manuals and systems operating manuals

6-2.2.10 Test results of mechanical and electrical systems

6-2.2.11 Systems warranty information

6-2.2.12 Certified copies of pertinent real estate documents, such as deeds of acquisition, leases or judgments from condemnation proceedings

6-2.2.13 Contract information (e.g., submittals and specifications)

6-2.2.14 Backup cost basis documentation such as records of payment – see Section 6-6

6-2.2.15 Wiring diagrams

6-2.2.16 Piping layouts

6-2.2.17 Color codes for wiring and piping

6-2.2.18 Valve charts and tags

6-2.2.19 Spare parts catalogs

6-2.2.20 List of special handles and tools required

6-2.2.21 Properly tagged keys

6-3 **COMPLETENESS STANDARDS.** Use the following standards as a guide to determine whether the DD Form 1354 is complete and should be signed, or possesses a specific deficiency that would cause the accepting official not to sign and accept accountability. These are guidelines for both the preparer as a self-check and the accepting official. The exchange of a 1354 prior to date of transfer should allow sufficient time for a review and feedback on any possible shortcomings to allow the preparer an opportunity to “fix” the 1354 so it can be signed by both parties during the actual transfer.

The completeness standards are:

- 6-3.1 Every block is filled out, checked, or N/A. The only blanks allowed are in Item Remarks (column 23).
- 6-3.2 Blocks 1 and 5 (FROM and TO) contain the appropriate installations or organizations and zip codes for the transferring and accepting RPAOs.
- 6-3.3 Block 6 contains the Installation Number and Site Name of the actual facility location.
- 6-3.4 Block 9, Transaction Details, exactly one checkbox is checked for subparts 9A, 9B, and 9C. There can be no multiple checkboxes.
- 6-3.5 If "Other" is checked in either 9A or 9B, there is an explanation in Project Remarks (block 28).
- 6-3.6 Effective Date must be shown in subpart 9D.
- 6-3.7 All facilities included in this project and the different category codes within each facility (over 1,000 GSF) are separately identified with one Item Number per facility in column 10.
- 6-3.8 No quantities of a single category code physically located in different buildings are combined into a single Item Number in column 10.
- 6-3.9 Each column 10 Item Number has an appropriate entry in columns 11 through 22. N/A is acceptable for either area or other measurement when both are not prescribed and for cost and fund source of multipurpose buildings if they are already listed for that facility.
- 6-3.10 Columns 16 and 18 have quantities for both area and capacity/other measurements for categories when both units of measure are prescribed (e.g., in DA PAM 415-28).
- 6-3.11 Column 19 has costs assigned to each facility Item Number.
- 6-3.12 Column 20 has an appropriate Fund Source that is listed in the Appendix E corresponding to every cost in column 19.
- 6-3.13 Column 21 has a Funding Organization that is listed in the Appendix F for every cost in column 19.
- 6-3.14 Column 22 has an Interest Code that is listed in the Appendix G for every cost in column 19.
- 6-3.15 Column 23, Item Remarks, pertain specifically to the Item Number. Project

Remarks are placed on the backside of the form in block 28.

6-3.16 There is NO separate Item Number (block 10) or line for P&D or for construction S&A.

6-3.17 Interim and final DD Forms 1354 have signatures, titles and dates in both blocks 24 and 25. Interim and final versions have the same Project/Job Number (block 3), when applicable. DD Forms 1354 for inventory adjustment do not require acceptance signatures.

6-3.18 Block 27 contains all major construction deficiencies identified during the turnover inspection.

6-3.19 Block 28 contains project remarks appropriate to the entire project or transaction described in this DD Form 1354. Contains a description of the capitalization improvement when applicable. Shows the total project cost and individual components (S&A, P&D, construction and equipment) of total project cost. These amounts should match the sum of column 19 costs on the front of the 1354 or explain any differences.

6-3.20 All previously agreed required attachments are provided. See typical attachments listed in this chapter.

6-4 **ACCURACY STANDARDS.** Use these standards to determine if the DD Form 1354 is accurate enough to accept.

6-4.1 Quantities listed are within 2% of actuals.

6-4.2 Category codes on 1354 match category codes as listed in Service database, e.g., DA PAM 415-28 for Army.

6-4.3 Units of measure match category codes units listed in Service database, e.g., DA PAM 415-28.

6-4.4 Costs are broken out separately for each facility.

6-4.5 If checkbox "Final" in block 9C is checked, then all costs shown are final costs.

6-5 **TIMELINESS STANDARDS.** Use these standards to measure timely preparation of DD Forms 1354 and their processing.

6-5.1 For new construction, the preparer provides a draft DD Form 1354 along with the plans and specifications for the design review.

6-5.2 The preparer provides a review copy of the 1354 prior to the date when the gaining RPAO must sign to accept the facilities.

6-5.3 Preparer signs block 24 within 10 days of Effective Date (block 9D) and before occupancy.

6-5.4 The receiving RPAO signs block 25 prior to occupying the facility.

6-5.5 Construction agent credits CIP account within 10 days of RPAO accepting the facility as indicated by the date in block 25.

6-5.6 Realty Specialist records property in real property database within 10 days of RPAO accepting the facility as indicated by the date in block 25.

## 6-6 **APPLICABILITY OF STANDARDS TO PROJECTS**

6-6.1 **All projects.** The standards in this chapter apply regardless of construction agent organization and whether that agent is from an external organization or an internal or in-house organization, i.e., DPW/FacMgr/BCE.

6-6.2 **Projects managed in-house.** The following standard only applies to in-house projects managed by DPW/FACMGR/BCE personnel. The audit community has determined that backup documentation to establish cost data for projects executed by the installation DPW/FacMgr/BCE is essential since the in-house procedures for tracking work-in-progress may not be accredited for reporting project costs. Also when the DPW/FacMgr/BCE controls both the construction project manager and the RPAO, the following additional documentation may be required to substantiate DD Form 1354 costs for in-house projects: contracts, in-progress payments, in-house labor rates and in-house payments.



## **GLOSSARY**

### **SECTION I - ACRONYMS**

AAFES- Army and Air Force Exchange Service

ACES – Automated Civil Engineer System

A-E – Architect Engineer

AFH – Army Family Housing

AR – Army Regulation

BCE: Air Force Base Civil Engineer

BOD - Beneficial Occupancy Date

CIP-Construction In Progress

CWE- Current Working Estimate

DA PAM – Department of the Army Pamphlet

DeCA- Defense Commissary Agency

DEL- Director(ate) of Engineers and Logistics

DIS- Director(ate) of Installation Services

DoD-Department of Defense

DPW-Director of Public Works

EIP – Equipment in Place

FacMgr - Navy Facility Management

FAD – Funding Authorization Document

FIS - Facilities Information System (Navy)

FMR – the DoD Financial Management Regulation 7000.14-R

GIS – Geographic Information System

GLAC – General Ledger Accounting Code

IBE – Installed Building Equipment

IFS-Integrated Facilities System (Army)

IJO -Individual Job Order

IMA – Installation Management Agency (Army)

iNFADS – Internet Navy Facilities Asset Data Store

MILCON-Military

MIPR – Military Interdepartmental Purchase Request

NAVFAC-Naval Facilities Engineering Command

NGB-National Guard Bureau

PCE – Project Cost Estimate

P&D – Planning & Design

PP&E – Plant, Property & Equipment

RFP-Request for Proposal

RPAO-Real Property Accountable Officer

S&A-Supervision and Administration

STARS FL – Standard Accounting and Reporting System – Field Level

USACE-US Army Corps of Engineers

USP&FO-United State Property and Fiscal Officer

## **SECTION II - TERMS**

Army and Air Force Exchange Service – Inter-service agency responsible for Exchange stores and related facilities. AAFES is responsible for construction and operations and maintenance of their facilities in CONUS.

Automated Civil Engineer System – Real Property – Air Force Base Civil Engineer management system. Repository for Air Force Real Property Data

**Accountability** – the responsibility of the single agency designated to hold property, keep records and report as the Executive Agent of the United States of America. The United States of America, not the individual Service, owns all government-owned property; however in this handbook accountability and ownership are generally considered to be interchangeable.

**Administrative accountability** - refers to the case where the accountable Service does not use the real property for which it is accountable, i.e., another Service or agency controls the use of the property.

**Army Family Housing** – A separate appropriation used to construct, operate and maintain Army Family Housing and supporting facilities. The construction agency (usually USACE or NAVFAC) is responsible for generating the DD Form 1354 for new housing construction or major renovation, usually paid for by Family Housing-Construction (FH-C) funds, which are appropriated on a project-by-project basis by Congress in the same manner as Military Construction (MILCON) funds. Renovations or capital improvements using Family Housing -Operations (FH-O) funds are usually executed by the DPW/FacMgr/BCE, and the DPW/FacMgr/BCE will prepare the DD Form 1354.

**Approval Authority** – The individual authorized to sign the DD Form 1354. For new construction or alteration executed with MILCON this is a senior representative of the construction agent such as the District Engineer. Approval authority for conversion, diversion, alteration, minor construction and inventory adjustments is the installation/garrison commander and often this authority has been delegated to DPW/FacMgr/BCE/DIS.

**Air Force Base Civil Engineer** – officer responsible for operations and maintenance of facilities on Air Force bases. Has responsibility for real property management and planning, and requesting funds for operations and maintenance including minor construction. Has responsibility for preparing DD Form 1391 for requesting Military Construction.

**Beneficial Occupancy Date** – the date a facility is first occupied. BOD normally refers to occupancy of a building before it is substantially complete and therefore is not typically the date the occupant accepts a facility from the DPW/FacMgr/BCE/Engineer District.

**Capital Improvement** - Initial acquisition of or improvements to real property that increase the real property asset's square footage, size, capacity, efficiency, or useful life; i.e., if a replacement was undertaken to improve or expand the efficiency of an asset that was in good working order then the replacement is a capital improvement. When a facility (or facility component) is replaced that has failed, is in the incipient stages of failing, or is no longer performing the functions for which it was designated, such replacement is NOT a capital improvement and do not record that project (or the repair costs portion of that project) in the real property inventory. Reference: FMR 7000.14-R, Volume 4, paragraph 060205.

Chief Financial Officers Act – Congressional law requiring government agencies to produce auditable financial statements and timely, accurate financial data. This includes accounting for costs spent on construction and capital improvements of government facilities.

Construction In Progress (Account) –The USACE/NAVFAC account that accumulates emplaced costs for MILCON (including unspecified minor construction) projects during construction. This account includes the cost of equipment that is installed as an integral part of the real property, as well as the actual cost of direct labor, direct materials, overhead, and contractor costs, incurred in the construction of real property. Contractor costs are valued at requests for progress payments and other invoices. See work in progress.

Construction Agent Project Manager - the person designated by the construction organization with the responsibility to prepare the DD Form 1354. Handbook definition only.

Current Working Estimate –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.

Defense Commissary Agency – the Defense agency responsible for commissary operations. DeCA programs funds for construction and operation of commissary facilities and may maintain facilities through reimbursement to the DPW/FacMgr/BCE, at their discretion.

Director(ate) of Engineers and Logistics (instead of DPW at some locations) – This organization is a consolidation of the Directorate of Public Works and Directorate of Logistics. See DPW.

Director(ate) of Installation Services (instead of DPW at some locations) – This organization is a consolidation of the Directorate of Public Works and Directorate of Logistics. This occurs primarily at smaller installations and industrial installations where garrisons are small. See DPW.

Director of Public Works – Garrison Staff Director and Directorate responsible for operations and maintenance of facilities on Army installation(s). Has responsibility for real property management and planning, and requesting funds for operations and maintenance including minor construction. Has responsibility for preparing DD Form 1391 for requesting Military Construction. See DEL and DIS.

Equipment in Place - EIP is 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

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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.

Navy Facility Management Officer – officer responsible for operations and maintenance of facilities on Navy and Marine Corps bases. Has responsibility for real property management and planning, and requesting funds for operations and maintenance including minor construction. Has responsibility for preparing DD Form 1391 for requesting Military Construction.

Funding Authorization Document – The document that transfers authority to obligate and expend government funds from higher headquarters to a lower level for execution of a mission.

DoD Financial Management Regulation 7000.14-R – regulation that prescribes accounting rules and use of the DD Form 1354.

Installed Building Equipment - IBE is an item of equipment that is affixed and built into the facility as an integral part of that facility. To qualify as IBE the equipment must be necessary to make the facility complete, and if removed, would destroy or severely reduce the usefulness of the facility. IBE costs are included as a funded construction cost. Account for IBE as real property with an equipment asset record, but do not create separate facility records in the real property database for IBE.

Integrated Facilities System (Army) – The Army's standard automated engineering management system for installation operations. Modules include real property, work management, cultural resources, contract management and supply management.

Individual Job Order – DA Form 4283 – This form is prepared to request and record approval of a repair, maintenance, alteration or minor construction projects within the installation approval limitations. The form is automated as part of IFS.

Installation Management Agency (Army) – The Installation Management Agency is a Field Operating Agency (FOA) of the Assistant Chief of Staff for Installations Management (ACSIM) at Headquarters Department of the Army. IMA was established to resource and provide oversight to support functions on Army installations/garrisons. The IMA reports to the ACSIM.

Military Construction – The appropriation for the construction of new military facilities. It is also the appropriation for certain major renovations of facilities.

Military Interdepartmental Purchase Request – DD Form 448 - This form is used to transfer funding from one service, command or agency to another. The transfer may be within a service or between services.

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Naval Facilities Engineering Command – Navy agency responsible for supervising construction and operation and maintenance of facilities and utility services for Navy and Marine Corps installations and certain US Air Force bases.

Project Cost Estimate – The estimated costs for the 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 construction agent project manager uses the PCE to manage the project against funds available.

Planning & Design– Costs associated with the planning and design of military construction projects. These costs are accounted for separately since Congress funds them as a separate line item for future Military Construction projects. P&D is one of the four cost components (along with S&A, construction, and equipment costs) reflected in Project Remarks (block 26) on the DD Form 1354.

Plant, Property & Equipment - The account to which real property construction is debited upon acceptance of real property. Construction costs are credited to the CIP or work-in-progress account and debited to the appropriate PP&E account. The majority of project costs are real property, however some Equipment-in-Place is included in the CIP account and must be transferred to a personal property account of the facility owner.

Request for Proposal – A formal request from a government Contracting Office for proposals to accomplish a specific statement of work. Qualified contractors then respond by submitting their proposal to the government to accomplish the work. The Contracting Office selects the best value for award.

Real Property Accountable Officer – The individual appointed by the garrison commander to account for all real property on an installation.

Supervision and Administration – Costs incurred by the construction agent for managing a construction or rehabilitation contract. S&A is one of the four cost components (along with P&D, construction, and equipment costs) reflected in total project cost as shown in Project Remarks (block 26) on the DD FORM 1354.

US Army Corps of Engineers- Construction Agent for the US Army, US Air Force, DoD and other Federal government agencies.

Work-in-Progress–The accumulated costs for emplaced elements of construction or renovation projects funded by other than MILCON during construction; also used to accumulate costs of capital improvements for additions, alterations, improvements, and rehabilitations. It includes direct labor, direct materials, contractor costs, and other agency costs, along with an allocation for indirect costs and G&A expenses, whose expenses are not included in CIP. Contractor costs are valued at requests for progress payments and other invoices. See CIP.



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## **APPENDIX A**

### **REFERENCES**

#### **GOVERNMENT PUBLICATIONS**

1. Department of Defense

DoD Financial Management Regulation (FMR) 7000.14-R, Volume 3, Chapter 17,  
Accounting Requirements For Military Construction Projects

DoD Financial Management Regulation (FMR) 7000.14-R, volume 4, chapter 6,  
Improvement to Existing General PP&E

DODI 4165.3, DoD Facility Classes and Construction Categories

DODI 4165.14, DoD Real Property Inventory Reporting and Forecasting, DRAFT

2. Department of the Army

DA PAM 405-45, Real Property Inventory Management

DA Pamphlet 415-28, Guide to Army Real Property Category Codes

3. Department of the Navy

NAVFAC P-72, Facility Category Codes

4. Department of the Air Force

Air Force Handbook 32-1084, Facility Requirements

#### **NON-GOVERNMENT PUBLICATIONS**

1. Chief Financial Officers Act of 1990 (CFOA) (P.L. 101-576)

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APPENDIX B DD FORM 1354 FRONT AND BACK Figure B-1. DD Form 1354 Front Side

TRANSFER AND ACCEPTANCE OF MILITARY REAL PROPERTY												Form Approved OMB No. 0704-0188					
PAGE												OF		PAGES			
<p>The public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Department of Defense, Executive Service and Communications Directorate (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</p> <p>PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ORGANIZATION.</p>																	
1. FROM (Installation/Activity/District and ZIP Code)				2. DATE PREPARED (YYYYMMDD)		3. PROJECT/JOB NUMBER		4. SERIAL NUMBER		9. TRANSACTION DETAILS							
5. TO (Installation/Activity/Service, ZIP Code & INSNO)				6. SITE/INSNO/ NAME		7. CONTRACT NUMBER(S)		8. DRAWING NUMBER(S)		a. <input type="checkbox"/> NEW CONST. <input type="checkbox"/> EXISTING FAC. <input type="checkbox"/> CAPITAL IMP. <input type="checkbox"/> OTHER (Specify)		b. <input type="checkbox"/> PHYS. COM. AVAIL. <input type="checkbox"/> BENF/O <input type="checkbox"/> PARTIAL BOD <input type="checkbox"/> FINANCIAL COM. <input type="checkbox"/> OTHER (Specify)					
										c. <input type="checkbox"/> DRAFT <input type="checkbox"/> FINAL <input type="checkbox"/> INTERIM		d. EFFECTIVE DATE (YYYYMMDD)					
10. ITEM NO.	11. FACILITY NO.	12. CATEGORY CODE	13. CATCODE DESCRIPTION	14. TYPE	15. UNIT OF MEAS 1		16. TOTAL QUANTITY UM 1		17. UNIT OF MEAS 2		18. TOTAL QUANTITY UM 2		19. COST	20. FUND SOURCE	21. FUND ORG	22. INTER-EST CODE	23. ITEM REMARKS
24. STATEMENT OF COMPLETION. The facilities listed herein are in accordance with maps, drawings, and specifications and change orders approved by the authorized representative of the using agency except for the deficiencies listed on the reverse side.										25.a. ACCEPTED BY (Typed Name and Signature)				b. DATE SIGNED (YYYYMMDD)			
a. TRANSFERRED BY (Typed Name and Signature)					b. DATE SIGNED (YYYYMMDD)					c. TITLE (DPW/RPAO)				26. PROPERTY VOUCHER NUMBER			
c. TITLE (Area Engr./Base Engr./DPW)																	
DD FORM 1354, MAR 2004																	
PREVIOUS EDITION IS OBSOLETE.																	
Reset																	

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Figure B-2. DD Form 1354 Backside

27. CONSTRUCTION DEFICIENCIES <i>(attach blank sheet for continuations)</i>	28. PROJECT REMARKS <i>(attach blank sheet for continuations)</i>
<p style="text-align: center;"><b>INSTRUCTIONS</b></p> <p><b>GENERAL.</b> This form has been designed and issued for use in connection with the transfer of military real property between the military departments and to or from other government agencies. It supersedes ENG Forms 290 and 290B (formerly used by the Army and Air Force) and NAVDOCKS Form 2317 (formerly used by the Navy).</p> <p>Existing instructions issued by the military departments 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 military departments may promulgate additional instructions, as appropriate.</p> <p>For detailed instructions on how to fill out this form, please refer to Unified Facilities Criteria (UFC) 1-300-08, dated 17 December 2003.</p> <p><b>SPECIFIC DATA ITEMS.</b></p> <ol style="list-style-type: none"> <li>1. <b>From.</b> Name and address of the transferring agency.</li> <li>2. <b>Date Prepared.</b> Date of actual preparation. Enter all dates in YYYYMMDD format (Example: March 31, 2004 = 20040331).</li> <li>3. <b>Project/Job Number.</b> Project number on a DD Form 1391 or Individual Job Order Number.</li> <li>4. <b>Serial Number.</b> Sequential serial number assigned by the preparing organization (e.g., 2004-0001).</li> <li>5. <b>To.</b> Name and address of the receiving installation, activity, and service of the Real Property Accountable Officer (RPAO).</li> <li>6. <b>Site/INSNO and Name.</b> Site or installation number and site name where the constructed facility is located.</li> <li>7. <b>Contract Number(s).</b> Contract number(s) for this project.</li> <li>8. <b>Drawing Number(s).</b> Drawing number(s) or CAD identifier(s) for project components.</li> <li>9. <b>Transaction Details.</b> <ol style="list-style-type: none"> <li>a. Type of Transaction. Mark (X) only one box.</li> <li>b. When/Event. When or event causing preparation of DD Form 1354. X only one box.</li> <li>c. Version. Draft, interim, or final DD Form 1354. X only one box.</li> <li>d. Effective Date. Effective date for transaction; start date for depreciation.</li> </ol> </li> <li>10. <b>Item Number.</b> Use a separate item number for each facility, no item number for additional usages.</li> <li>11. <b>Facility Number.</b> Unique facility number identified in Real Property Inventory.</li> <li>12. <b>Category Code.</b> The category code describes the facility usage.</li> <li>13. <b>Catcode Description.</b> The category code name which describes the facility usage.</li> <li>14. <b>Type.</b> Type of construction: P for Permanent; S for Semipermanent; T for Temporary.</li> <li>15. <b>Area: Unit of Measure 1.</b> Area unit of measure; use SF, SY, AC only.</li> <li>16. <b>Total Quantity UM 1.</b> The total area for the measure identified in Item 15. Use negative numbers for demolition.</li> <li>17. <b>Other: Unit of Measure 2.</b> Unit of Measure 2 is the capacity or other measurement unit (e.g., LF, MB, EA, etc.).</li> <li>18. <b>Total Quantity UM 2.</b> The total capacity/other for the measure identified in Item 17.</li> <li>19. <b>Cost.</b> Cost for each facility; for capital improvements to existing facilities, show amount of increase only.</li> <li>20. <b>Fund Source.</b> Enter the Fund Source Code for this item, i.e., 01-MILCON, 02-BRAC, 03-O&amp;M, etc.</li> <li>21. <b>Funding Organization.</b> Enter the code for the organization responsible for replacing this facility at the end of its useful life, i.e., 00-Army Active, 01-Army Reserve, 02-Army National Guard, etc.</li> <li>22. <b>Interest Code.</b> Enter the code that reflects government interest or ownership in the facility, i.e., 01-Owned by DoD, 02-Owned by Federal Government (non-DoD), etc.</li> <li>23. <b>Item Remarks.</b> Remarks pertaining only to the item number identified in Item 10; show cost sharing.</li> <li>24. <b>Statement of Completion.</b> Typed name, signature, title, and date of signature by the responsible transferring individual or agent.</li> <li>25. <b>Accepted By.</b> Typed name, signature, title, and date of signature by the RPAO or accepting official.</li> <li>26. <b>Property Voucher Number.</b> Next sequential number assigned by the RPAO in voucher register.</li> <li>27. <b>Construction Deficiencies.</b> List construction deficiencies in project during contractor turnover inspection.</li> <li>28. <b>Project Remarks.</b> Project level remarks, continuation of blocks, and used to explain "other" entries in Item 9.</li> </ol>	
<p>DD FORM 1354 (BACK), MAR 2004</p> <p style="text-align: right;">Reset</p>	

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## **APPENDIX C**

### **SUMMARY INSTRUCTIONS FOR DD FORM 1354**

<b>ITEM NUMBER</b>	<b>ITEM NAME</b>	<b>DESCRIPTION</b>
ITEM 1	FROM	Name and address of the transferring agency: organization, installation, USACE District, NAVFAC Division/Activity, etc. Include zip code.
ITEM 2	DATE FORM PREPARED	Date the DD Form 1354 is actually prepared. Use the standard date format YYYYMMDD.
ITEM 3	PROJECT/JOB NUMBER	The project number assigned to identify the project on a DD Form 1391 for new construction and the DPW/FacMgr/BCE/DIS Individual Job Order (IJO) Number from work management system. Use both numbers when they exist.
ITEM 4	SERIAL NUMBER	Serial number assigned in sequence by the preparing organization. Identify the fiscal year, and sequence number; for example, 2004-0001, 2004-0002, etc.
ITEM 5	TO	Name and address of the receiving installation, activity, and service. Include zip code and installation number (INSNO) of receiving installation, which the RPAO represents.
ITEM 6	SITE/INSNO/ NAME	Site or installation number and site name where the facility being constructed/transferred/accepted is located.
ITEM 7	CONTRACT NUMBER(S)	Contract number(s) if any project work is performed under a contract.
ITEM 8	DRAWING NUMBER(S)	Enter the drawing number(s) or CAD identifier(s) for the project components.
ITEM 9	TRANSACTION DETAILS	Has four subparts
SUBPART 9A	TYPE of TRANSACTION	Checkbox to indicate whether the DD Form 1354 applies to acceptance of new construction, transfer of existing facilities, a capital improvement to existing facilities, or other. Enter remarks in block 28 "Project Remarks" if "other" is specified. Mark only one box.
SUBPART 9B	WHEN/EVENT	Checkbox to indicate when, in terms of event type, the transfer and acceptance documented by this 1354 occurs, e.g., at the time of physical completion/available for use date, beneficial occupancy date (BOD), partial BOD, financial completion or "other." Enter remarks in block 26 "Project Remarks" if "other" is specified. Mark only one box.
SUBPART 9C	VERSION	Checkbox to indicate whether this version is a draft, interim, or final DD Form 1354. Mark only one box.

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<b>ITEM NUMBER</b>	<b>ITEM NAME</b>	<b>DESCRIPTION</b>
SUBPART 9D	EFFECTIVE DATE	Effective date for the transaction being described in block 9. This is the start date for depreciation. Also known as the Capitalization Date. Use the standard date format YYYYMMDD.
ITEM 10	ITEM NUMBER	Use a separate Item Number for each facility. Do not use more than one Item Number for multiple category codes within the same facility. Assign item numbers in column 10 sequentially starting with the number one (1).
ITEM 11	FACILITY NUMBER	The unique 5-character facility alphanumeric to be assigned to a new facility, or existing facility number for existing or consolidated facilities. This alphanumeric is assigned by the installation and provided to the construction agent early in the design process.
ITEM 12	CATEGORY CODE	The category code that appropriately describes the facility (land, building, structure, utility or portion thereof) design-use. List only one category code per line and do not add another item number (column 10) for multi-use facilities. Category codes and descriptions should be consistent with service implementation of DODI 4165.3, Department of Defense Facility Classes and Construction Categories (e.g., DA PAM 415-28, "Guide to Army Real Property Category Codes" and Air Force Handbook 32-1084, Facilities "Requirements").
ITEM 13	CATCODE DESCRIPTION	The category code name that corresponds to the category code for the item number (Item 10).
ITEM 14	TYPE	The type of construction: use "P" for permanent, "S" for semi permanent, or "T" for temporary.
ITEM 15	AREA: UNIT OF MEAS-1	The area unit of measure 1. Use abbreviations "SF" for square feet, "SY" for square yards, and "AC" for acres per DODI 4165.3 with Service implementation thereof (e.g., DA PAM 415-28).
ITEM 16	TOTAL QUANTITY-UM1	The total area for the measure identified in Item 15. Use negative numbers for demolition.
ITEM 17	OTHER: UNIT OF MEAS-2	The Unit of Measure 2 for capacity or other measurement unit. Use abbreviations, such as "MB" for millions of BTU, found in DODI 4165.3.
ITEM 18	TOTAL QUANTITY-UM2	The total capacity/other for the measure identified in Item 17. Use negative numbers for demolition.



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<b>ITEM NUMBER</b>	<b>ITEM NAME</b>	<b>DESCRIPTION</b>
ITEM 19	COST	The cost for each facility (Item-block 10). For capital improvements to existing facilities, enter only the amount by which the general ledger balance is to be increased. Costs on interim DD Forms 1354 are actual costs to date, but considered preliminary; costs on final DD Forms 1354 are always final costs.
ITEM 20	FUND SOURCE	Fund source for this Item. Use the Item Remarks (column 23) to explain funding for this item if necessary. See Appendix E.
ITEM 21	FUNDING ORGANIZATION	The organization responsible for replacing this facility at the end of its useful life (e.g., Army, Air Force, Navy, Marine Corps (specify component for each service), DLA, DeCA, TMA, etc.). See Appendix F.
ITEM 22	INTEREST CODE	Indicator of the government's interest or ownership in the facility (e.g., DoD owned, leased, State owned, privately owned, etc.). See Appendix G.
ITEM 23	ITEM REMARKS	Include any clarifying remarks pertaining only to the item number identified in column 10. Also summarize any cost sharing or prorating logic that would document how you derived the item cost.
ITEM 24	STATEMENT OF COMPLETION	Name, signature, title and date of signature by the individual responsible for the transfer of the properties.
ITEM 25	ACCEPTED BY	Name, signature, title and date of signature by the RPAO or delegated individual responsible for accepting the property.
ITEM 26	PROPERTY VOUCHER NUMBER	Next sequential number assigned by the RPAO in the Register of Vouchers to a Stock Record Account (e.g., DA Form 272 or Navy system assigned number ).
ITEM 27	CONSTRUCTION DEFICIENCIES	All construction deficiencies in the project known or identified during the construction contractor turnover inspection.
ITEM 28	PROJECT REMARKS	Any information to explain "other" entries in blocks 9A or 9B and other information that would be helpful in understanding the transaction. Also used for project level remarks and continuation where more space is needed.

**APPENDIX D****BUILDING INFORMATION CHECKLIST**

Use Appendix D as a checklist of required information to be entered into the real property database. Provide this information for each Real Property Facility listed on the DD Form 1354 in a format that allows easy data entry into the real property system. Normally this information is provided by the A-E electronically, often in XML format or GIS compatible format.

<b>BUILDING IDENTIFICATION for this 5-Part CHECKLIST</b>				
<b>Facility Number</b>	<b>Building Name</b>	<b>Number of Floors</b>	<b>Gross SF</b>	<b>Net SF</b>

**1. Building Dimensions and Construction Materials**

<b>Building Outside Dimensions</b>	<b>Length (LF)</b>	<b>Width (LF)</b>
Main Building		
Wings		
Offsets		
Basement		
Attic		
Porches, covered		
Roof		
Foundation		

<b>Other Building Data</b>	<b>Feet</b>
Ceiling Height Main Bldg	
Ceiling Height Basement	
Door Height	
Door Width	
	<b>Code</b>
Fire Rating Code	

<b>Construction Materials</b>	<b>Type</b>
Principal Structural Material	
Secondary Structural Material	
Exterior Wall Material	
Interior Wall Material	
Floor Surface Material	

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Sub-floor Material	
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Additional Construction Materials	Type	
	Foundation Form	Pile or Foundation Material
Foundation		
	Roof Type	Roofing Material
Roof Support		
Roof Deck		
Roof Surface		

Construction Materials (Pavements)	Type
Surface Course Materials	
Base Course Materials	

## 2. Utility Connections, Information and Fuel Data

Utility Connections	Number of pipes	Diameter of each pipe	Capacity of all inlet pipes	Available or Connected? (Yes/No)
Water				
Gas				
Sewer Pipe				
Storm Sewer Pipe				
Steam				
Condensate				
Communications				
System	Energy Type	Source Location	Fuel Description	Air Circulation
Heating				
Air Conditioning				
Hot Water				
Steam				
Electrical				

Electric	Phase	Voltage	Wire Size	Connected Load - AMPS	Connected Load - KVA

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**3. Building Systems**

<u>Nomenclature</u>	<u>UM</u>	<u>Amount of UM</u>	<u>Description</u>
<b><i>Fire Protection System</i></b>			
Closed Head Auto Sprinkler	HD		
Open Head Deluge System	HD		
Auto Fire Detection System	HD		
Manual Fire Alarm System	EA		
CO2 Fire System	EA		
Foam Fire System	EA		
Other Fire System	EA		
Halon 1301 Fire System	EA		
<b><i>Security System</i></b>			
Security Alarm System	EA		
<b><i>Heating System</i></b>			
Heating Plant	MB		
Storage Tank for Heating Fuel	GA		
<b><i>Air Conditioning System</i></b>			
Central A/C Plant	TN		
<b><i>Electrical System</i></b>			
Emergency Electric Power Generator	KW/KV A		
Storage Tank for Generator Fuel	GA		
<b><i>Hot Water</i></b>			

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#### **4. Installed Building Equipment (Real Property)**

<b>Item</b>	<b>Size/Quantity</b>	<b>Units</b>	<b>Model</b>	<b>Description</b>
Evaporative Coolers		CFM		
Hot Water Heater		GA		
Exhaust Fan		CFM		
Wash Basin		EACH		
Water Closet		EACH		
Urinal		EACH		
Utility Sink		EACH		
Refrigerated Drinking Fountain		EACH		
Heating Plant under 750 MB/Hr		MB		
Forced Air Heating		BTU		
Other Heating		BTU		
Dehumidifiers		GPM		
Elevators		LBS & PN		
Theater-type Seats, bolted to floor		PN		
Other (SPECIFY)				

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**5. Checklist for Associated Utilities and Structures to be specifically listed as an item on DD Form 1354, column 10, if part of the project**

<b>Nomenclature</b>	<b>UM</b>	<b>Amount of UM</b>	<b>Cost</b>	<b>Comments</b>
Primary Elec. Dist Line OH	LF			
Transformers	KVA			
Power Poles	EA			
Secondary Elec. Dist Line OH	LF			
Primary Elec. Dist Line UG	LF			
Secondary Elec. Dist Line UG	LF			
Exterior Street Lighting or Parking Area Lights	EA			
Gas Mains	LF			
Septic Systems	KG			
Sanitary Sewer	LF			
Water Dist Mains	LF			
Fire Hydrants	EA			
Curbs & Gutters	LF			
Driveway	SY			
Roadway	SY			
Vehicle Parking	SY			
Storm Drain	LF			
Fence, Security	LF			
Fence, Interior	LF			
Sidewalk	SY			
Transformer Vault (four or more transformers)	SF			
Telephone Duct	LF			
Telephone Pole	LF			



**APPENDIX E****FUND SOURCE**

Choose the correct Fund Source for block 20 from Appendix E.

<b>Code</b>	<b>Abbreviation</b>	<b>Fund Source Full Name</b>
01	MILCON	Military Construction
02	BRAC	Base Realignment and Closure
03	O&M	Operations and Maintenance
04	RDTE	Research, Development, Test, and Evaluation
05	FH Const	Family Housing Construction
06	FH Opns	Family Housing Operations
07	MILPER	Military Personnel
08	PROCURE	Procurement
09	WCF	Working Capital Fund
10	FOREIGN	Foreign Funds
11	NAF	Nonappropriated Funds (NAF)
12	PRIVATE	Private/Donation
13	OTHER	Other Funds

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## **APPENDIX F**

### **FUNDING ORGANIZATION**

Choose the Funding Organization abbreviations for block 21 from Appendix F.

<b>Code</b>	<b>Abbreviation</b>	<b>Funding Organization Full Name</b>
00	ARMY	Army Active
01	USAR	Army Reserve
02	ARNG	Army National Guard
03	AIR F	Air Force Active
04	AIR R	Air Force Reserve
05	ANG	Air National Guard
06	NAVY	Navy Active
07	NAVRES	Navy Reserve
08	USMC	Marine Corps Active
09	MCR	Marine Corps Reserve
		Unified Commands
10	USCENTCOM	Central Command (USCENTCOM)
11	USEUCOM	European Command (USEUCOM)
12	JFCOM	Joint Forces Command
13	USPACOM	Pacific Command (USPACOM)
14	USSOUTHCOM	Southern Command (USSOUTHCOM)
15	USSOCOM	Special Operations Command (USSOCOM)
16	USSPACECOM	Space Command (USSPACECOM)
17	USSTRACOM	Strategic Command (USSTRACOM)
18	USTRANSCOM	Transportation Command (USTRANSCOM)
		Defense Agencies
21	BMDO	Ballistic Missile Defense Organization (BMDO)
22	DARPA	Defense Advanced Research Projects Agency (DARPA)
23	DECA	Defense Commissary Agency (DeCA)
24	DCAA	Defense Contract Audit Agency (DCAA)
25	DCMA	Defense Contract Management Agency (DCMA)
26	DFAS	Defense Finance and Accounting Service (DFAS)
27	DISA	Defense Information Systems Agency (DISA)
28	DIA	Defense Intelligence Agency (DIA)
29	DLSA	Defense Legal Services Agency (DLSA)
30	DLA HQ	Defense Logistics Agency (DLA) – Other (HQ, etc)
31	DDC	DLA Defense Distribution Center (DDC)
32	DRMS	DLA Defense Reutilization and Marketing Service (DRMS)
33	DESC	DLA Defense Energy Support Center (DESC)
34	DSCP	DLA Defense Supply Center Philadelphia (DSCP)
35	DSCC	DLA Defense Supply Center Columbus (DSCC)

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<b>Code</b>	<b>Abbreviation</b>	<b>Funding Organization Full Name</b>
36	DSCR	DLA Defense Supply Center Richmond (DSCR)
37	DAPS	DLA Defense Automation and Production Service (DAPS)
38	DNSC	DLA Defense National Stockpile Center (DNSC)
39	DSCA	Defense Security Cooperation Agency (DSCA)
40	DTRA	Defense Threat Reduction Agency (DTRA)
41	NIMA	National Imagery and Mapping Agency (NIMA)
42	NSA	National Security Agency (NSA)
		DoD Field Activities
50	AFIS	American Forces Information Service
51	DODEA	DoD Education Activity (DoDEA)
52	DODHRA	DoD Human Resources Activity
53	TMA	TRICARE Management Activity (TMA)
54	WHS	Washington Headquarters Services (WHS)
		Other Organizations
60	OTHER FED	Other Federal Agencies
61	STATE	State and Local Agencies
62	NATO	North Atlantic Treaty Organization (NATO)
63	OTHER NAT	Other Nations
64	PRIVATE	Private Organizations

**APPENDIX G****INTEREST CODE**

Choose the Interest Code abbreviations for block 22 from Appendix G.

<b>Code</b>	<b>Interest Abbreviation</b>	<b>Description</b>
01	Owned by DoD	Real property facilities where ownership is held by a Military Department or WHS. Example: Base HQ at Bolling AFB.
02	Owned by Federal Government (Non-DoD)	Federal Government-owned real property facilities (other than DoD) that are licensed or permitted to the DoD. Example: Laboratory facility at the National Institutes of Health occupied by TRICARE Management Activity. Do not include facilities acquired from the General Services Administration (GSA) under this code. See Code 3 below.
03	Owned by Private Sector- Leased to DoD Component	A lease is a written agreement that conveys an interest, based on possession, in real property, usually exclusive, for a period of time for a specified consideration. Include under this code all General Services Administration (GSA) leases for use by DoD. Example: Office of the Secretary of Defense at 400 Army-Navy Drive
04	Owned by Other Than DoD - Land Easement	An easement is a real estate instrument that grants the right to use property (land only) for a specific purpose. It may be temporary or permanent. Example: permission for an Air Force installation to cross private property and/or public domain property with a utility line either underground or overhead.
05	Owned by Foreign Government	Foreign Government-owned real property facilities that are licensed or permitted to DoD. Example: US Army barracks in Heidelberg, Germany or Navy NATO facilities in Italy.
06	Owned by Other Foreign Source	Real property facilities leased from a foreign private sector for use by DoD. Example: US Marine Corps apartment complex located in Okinawa, Japan, and leased from a private realtor.
07	Privately Owned and Operated	Real property facilities on DoD sites that are owned and operated by the private sector. Examples: Burger King Restaurant or a privatized utility.
08	Owned by State or Local Government	Real property facilities owned by a state or local government or other public entity. Examples: Army National Guard maintenance facility at Camp Blanding, FL, a state owned military site.

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