



DEPARTMENT OF THE AIR FORCE
WASHINGTON, DC

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MEMORANDUM FOR DISTRIBUTION C
MAJCOMs/FLDCOMs/FOAs/DRUs

FROM: AF/A4
1030 Air Force Pentagon, Suite 4E154
Washington, DC 20330-1030

SUBJECT: Department of the Air Force Guidance Memorandum to DAFI 32-9005, *Real Property Accountability*

By order of the Secretary of the Air Force (SecAF), this Department of the Air Force (DAF) Guidance Memorandum (DAFGM) immediately implements changes to Department of the Air Force Instruction (DAFI) 32-9005, *Real Property Accountability*. Compliance with this guidance memorandum and its attachments is mandatory. To the extent the guidance memorandum's directions are inconsistent with other Department of the Air Force publications, the information herein prevails, in accordance with DAFI 90-160, *Publications and Forms Management*, and Department of the Air Force Manual (DAFMAN) 90-161, *Publishing Processes and Procedures*. This guidance memorandum is applicable to the Regular Air Force, United States Space Force (USSF), Air Force Reserve, and Air National Guard, except as noted in the following paragraphs.

Ensure all records created as a result of processes prescribed in this publication are maintained in accordance with AFI 33-322, *Records Management and Information Governance Program*, and disposed of in accordance with the Air Force Records Deposition Schedule (RDS) located in the Air Force Records Management System.

The use of an asterisk (*) identifies a substantive change over the previous guidance. This Memorandum becomes void after one year has elapsed from the date of this memorandum, or upon incorporations into existing policy via rewrite or interim change, or rescission of the affected publication, whichever is earlier.

TOM D. MILLER, Lt Gen, USAF
DCS/Logistics, Engineering & Force Protection

Attachment:
Guidance Changes

Current guidance in DAFI 32-9005, *Real Property Accountability*, remains in effect with the following changes:

*Chapter 18 Added. **RECOGNIZE AND REPORT IMPAIRMENT OF REAL PROPERTY ASSET LOSSES**

*18.1. Added. **Impairment Assessment (Loss of Value) of Real Property Assets.** The DAF must identify, measure and financially report the impairment of a real property asset on the annual financial statement in accordance with General Accepted Accounting Principles (GAAP), specifically *Statement of Federal Financial Accounting Standards (SFFAS) 44, Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use (T-0)*. Impairment is a financial term defined as a significant and permanent decline in service utility (useful life) of General Property, Plant and Equipment (G-PP&E), which permanently alters the manner and duration of use of asset. Circumstances/events that lead to impairments are not considered normal nor ordinary. A qualifying event could be any of the following but not limited to: fire, flooding, earthquakes, and hurricanes. Qualifying events, that significantly damage or limit the capability or capacity of a real property asset, prompt the need for an assessment (SFFAS 44).

*18.1.1. Added. **Jurisdiction.** The Installation Host with jurisdiction over the real property asset must recognize the asset and report an impairment loss within 90 days of the event and/or discovery of the condition **(T-0)**. Reference Department of the Air Force Impairment Standard Operating Procedures for additional details of the damaged assets installations are required to report.

*18.1.2. Added. **Identify Potential Impairment.** Common indicators of potential impairment include:

*18.1.2.1. Added. Evidence and extent of physical damage;

*18.1.2.2. Added. Enactment or approval of laws or regulations which limit or restrict the usage of the real property asset;

*18.1.2.3. Added. Changes in environmental factors (e.g., change in floodplain);

*18.1.2.4. Added. Technological changes or evidence of obsolescence (however, if obsolete real property continues to be used, the service utility expected at acquisition may not be diminished);

*18.1.2.5. Added. Changes in the facility functionality, inability to fulfill mission and/or variations of life cycle of real property;

*18.1.2.6. Added. Construction stoppage or contract termination;

*18.1.2.7. Added. Real Property asset idled or unserviceable for excessively long periods.

*18.2. Added. **Assessment.** The BCE (or equivalent) will utilize professional judgement to assess, determine, and measure impairment loss based upon: (1) the relative costs of providing the service before and after the decline; (2) the percentage decline permanent in-service utility; or (3) other considerations available (SFFAS 44). **(T-0)**

*18.3. Added. **Certification.** The BCE (or equivalent) will certify impairment loss and measurement methodologies. These findings will be presented to the Facilities Board (or equivalent governing body) Assessment Process as defined in SFFAS 44. The appropriate signed Facilities Board minutes, slides and accompanying KSDs will be provided the RPO as justification to change the operational status code of impaired facility. **(T-1)**

*18.3.1. Added. The Installation RPO will update the Operational Status Code of impaired asset to “CLSD” with accompanying KSDs in the APSR; retain copies of KSDs from the required list for facility file folder.

*18.4. Added. **Reporting.** The Installation Commander (or delegated authority) must submit a MFR with an enclosed list of facilities deemed impaired within 15 days of BCE certification to AFCEC/CI for HAF/A4CA submission. **(T-1)**

*18.5. Added. **Submission.** AF/A4CA transmits impairment loss information, as required to SAF/FMFA, and maintains an annual log with monthly tracking activity.

*18.6. Added. **Journal Voucher (JV).** SAF/FM prepares JV to indicate loss in the DAF Financial Statement.

*The following updates were made to Attachment 1 – Glossary of References and Supporting Information:

Delete. AFI 10-504, Overseas Force Structure Changes and Host Nation Notification, 21 October 2011

Changed. DAFI34-101, Department of the Air Force Morale, Welfare and Recreation (MWR) Programs and Use Eligibility, 7 Mar 2022

Changed. DAFI 36-2880, Memorialization Program, 22 May 2023

Changed. DoD 7000.14-R, DoD Financial Management Regulation (FMR)

Changed. DAFFD 32-90, Real Property Management, 20 Apr 2021

Added. DoDI 4156.06, Real Property, 19 Jul 2022

Changed. DoDI 4156.03, DoD Real Property Categorization, 5 Jan 2023

Changed. DoDI 4165.14, Real Property Inventory (RPI) and Forecasting, 8 Sep 2023

Added. DoDI 4165.72, Real Property Disposal, 31 Aug 2018

Added. DoDI 4165.56, Relocatable Facilities, 23 Jun 2022

Added. Statement of Federal Financial Accounting Standards 6: Accounting for Property, Plant, and Equipment

Added. Statement of Federal Financial Accounting Standards 44: Accounting for Impairment Of General Property, Plant, And Equipment Remaining In Use

Added. Facility and Infrastructure Decommissioning Guidance for Operations Flight

Added. **CATCODE** – Category Code

Changed. **FAC Code** – Facility Analysis Category Code

Added. **Closed Operational Status Code** – Mission operation ceased; facility is non-functional, not currently in use and no future use.

Added. **Decommissioned** – Series of actions performed by the CES Operations Flight when preparing a facility for disposal by demolition. Decommissioning only applies when the facility is no longer in operational use (no-occupancy) and will be demolished allowing for irrevocable shut-down actions. Any facility with a potential for return to service will not be decommissioned but instead placed in a caretaker state.

Added. **Facility Number** – This is a unique number, given to a facility at the time of its conception, which distinguishes each facility. Once a facility number is created and assigned an RPUID, this number is retained for the life of the facility and should never be changed. Upon demolition and/or disposal of this facility, do not reuse the same facility number. If a facility number is changed, all history records would be lost and the depreciation cycle restarts.

Added. **Impairment** – Is a financial term not widely used in the Civil Engineering Community; describes significant and permanent decline in service utility (useful life) of general property, plant, and equipment (G-PP&E) which permanently alters the manner and duration of use of asset. The determination of Impairment loss is a matter of professional judgement, such judgements may be based on the relative costs of providing the service before and after the decline, the percentage decline in service utility, or other considerations.

Added. **Predominant User** – The Facility Occupant whose activities comprise the predominant use of a facility, as measured by expenditures for operations, relative number of personnel, using the largest quantity or unit of measured space, and other mission-related metrics.

Changed. **Real Property** – Lands, buildings, structures, linear structures, utilities systems, improvements, and appurtenances. Real property includes equipment attached to and made part of buildings and structures (e.g., heating systems); it does not include movable equipment (e.g., plant equipment).

Changed. **Real Property Unique Identifier** – A non-intelligent code used to permanently and uniquely identify a DoD real property asset. Every item with its own footprint should have its unique RPUID (i.e., example: sidewalks outside the footprint of the building should have its own unique ID).

**BY ORDER OF THE
SECRETARY OF THE AIR FORCE**

**DEPARTMENT OF THE AIR FORCE
INSTRUCTION 32-9005**



14 SEPTEMBER 2022

Civil Engineering

REAL PROPERTY ACCOUNTABILITY

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

ACCESSIBILITY: This publication is available for downloading or ordering on the e-Publishing website at www.e-Publishing.af.mil.

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OPR: AF/A4CA Asset Management
Division

Certified by: SAF/IE
(Mr. Edwin H. Oshiba)

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Pages: 84

This instruction implements Department of the Air Force Policy Directive (DAFPD) 32-90, *Real Property Asset Management*. The purpose of this instruction is to provide guidance for maintaining real property records and reporting real property assets according to Department of the Air Force (DAF) and Department of Defense (DoD) issued policies, guidance and procedures. This instruction applies to the Regular Air Force (AF), United States Space Force (USSF), Air Force Reserve (AFR), and Air National Guard (ANG). This publication may be supplemented at any level, but all supplements must be routed to the office of primary responsibility for coordination prior to certification and approval. The authorities to waive wing, unit, delta or garrison level requirements in this publication are identified with a Tier (“**T-0, T-1, T-2, T-3**”) number following the compliance statement. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the publication OPR for non-tiered compliance items. Compliance with attachments is mandatory. See Department of the Air Force Manual (DAFMAN) 90-161 *Publishing Processes and Procedures*, for a description of the authorities associated with the tier numbers. Submit requests for waivers through the chain of command to the appropriate tier waiver approval authority, or alternately, to the requestor’s commander for non-tiered compliance items. Refer recommended changes and questions about this publication to the office of primary responsibility (OPR) using the DAF Form 847, *Recommendation for Change of Publication*; route DAF Forms 847 from the field through the appropriate functional chain of command. Ensure all records generated as a result of processes prescribed in this publication adhere to Air Force Instruction (AFI) 33-322, *Records Management and Information Governance Program*, and are disposed in accordance with the Air Force Records Disposition Schedule, which is located in the Air Force Records Information Management System.

Compliance with the attachments in this publication is mandatory. The use of the name or mark of any specific manufacturer, commercial product, commodity or service in this publication does not imply endorsement by the DAF.

SUMMARY OF CHANGES

This document has been revised and needs to be completely reviewed. It updates and clarifies tier waiver authority application/designation; real property accountability roles and responsibilities; annual reporting of the real property inventory; boundary survey policy; installation and site boundary inspections; managing real property facilities; facilities and grant file maintenance; submitting for changes in the DAF Category Code website; changing the use/category code of a facility; establishing and naming installations; designating installations and site types; instructions for memoranda for records to support AF Form 1192, *USAF Installations Characteristics Report*; real property installed equipment and real property interest in foreign nations.

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Chapter 1

OVERVIEW

1.1. Purpose. This DAFI assigns responsibilities and prescribed procedures for:

1.1.1. Requirements to record fiscal, physical, legal, environmental, and geospatial information on real property assets to which the DAF has a legal interest. Data from real property inventories and accountability is the basis for current sustainment and future capital investments. Physical recording can be derived from surveyed as-built construction deliverables to facilitate accurate real property and geospatial information reconciliation.

1.1.2. Submitting appropriate reporting data from DAF real property inventory systems to the DoD real property inventory systems. The data is then aggregated in the Data Analytics & Integration Support (DAIS) platform and submitted as the Real Property Assets Database. See the Office of Assistance Secretary of Defense Business Systems & Information website at https://www.acq.osd.mil/eie/BSI/BEI_RPA.html.

1.1.3. Requirements to ensure financial auditability of DAF real property records, inventory, and reporting. Real property used by the DAF will be reported on the annual DAF financial statement. **(T-0)**

1.1.4. DAF real property management to promote the most efficient and economic use of DAF real property assets and to ensure accountability for implementing federal and DoD real property reforms.

1.2. Applicability. This instruction applies to real property owned, leased, or otherwise acquired by DAF or other federal entity and under custody and control of the DAF, including Joint Bases, USSF, AFR, ANG, DAF utilized enduring locations, DAF utilized semi-permanent contingency locations, initial and temporary DAF utilized contingency locations if construction funding is approved, and government contractor operated plants.

1.2.1. The provisions of this instruction apply to all DAF and USSF real property in which the DAF, on behalf of the United States, acquires, holds or retains as a real estate interest under the law or international agreement except:

1.2.1.1. The acquisition and management of defense industrial plants, which is implemented in AFRD 63-1/AFRD 20-1, *Integrated Life Cycle Management*

1.2.1.2. The provisions of this instruction pertaining to reporting and forecasting of classified real property inventory assets.

1.2.1.3. For civil works projects, where only the provisions of this instruction pertaining to reporting apply.

1.2.1.4. Real property installed equipment and any assets identified in the Real Property Categorization System as non-real property assets.

1.2.2. Real property held for administrative accountability for the DAF is governed by this instruction. The DAF accountable property system of record (APSR) is the authoritative source for the real property inventory.

Chapter 2

ROLES AND RESPONSIBILITIES

2.1. Assistant Secretary of the Air Force for Energy, Installations and Environment (SAF/IE).

2.1.1. Responsible for the formulation, review, and execution of plans, policies, programs and budgets for installations, environment, safety, infrastructure, and energy.

2.1.2. Has overall responsibility and oversight of DAF-controlled real property.

2.2. Deputy Assistant Secretary of the Air Force for Environment, Safety and Infrastructure (SAF/IEE). Provides overall guidance and direction for all DAF real property life-cycle management, military construction, environment, safety, and occupational health.

2.3. Deputy Assistant Secretary of the Air Force Installations (SAF/IEI).

2.3.1. Responsible for all real property transactional activity, acquisition (to include withdrawal of public lands), temporary use and disposal of DAF real property, privatization of family housing or similar initiatives, including real property transactions that are part of a utilities privatization transaction.

2.3.2. Provides DAF real property policy, approval, and oversight guidance as delegated by SAF/IE.

2.3.3. Issues guidance and approvals for transactions involving market-based value determinations and the best needs of the Federal Government.

2.4. Assistant Secretary of Air Force for Financial Management and Comptroller (SAF/FM). Responsible for financial statement reporting for all real property the DAF uses in accomplishment of its mission including reconciliation of General Ledger to APSR cost and value data, recording of Journal Vouchers to correct General Ledger values, and validation of internal controls through coordination with Air Force Asset Management Division (AF/A4CA) and Air Force Civil Engineer Center (AFCEC).

2.5. Air Force Director of Civil Engineers (AF/A4C).

2.5.1. Responsible for development, implementation, and advocacy of strategy, doctrine, and policy guidance for the operational management and accountability of DAF-controlled real property.

2.5.2. Plans, programs, executes real property requirements, and geospatial information which include projects for new facility construction and demolition of existing facilities, necessary for performance of the DAF mission.

2.5.3. Serves as the signature authority for real property installed equipment determinations that, as needed, are presented to the Civil Engineer (CE) Board through the Civil Engineer Enterprise Governance structure.

2.6. Air Force Asset Management Division (AF/A4CA).

2.6.1. Serves as the Senior DAF Real Property Manager. The division consults on internal and external real property accountability and real property inventory data requirements.

2.6.2. Develops guidance, accountability measures and facilitates compliance with applicable real property accountability laws, directives, and instructions.

2.6.3. Reports the Future Years Defense Program including the forecasted amount of new construction, and correlating geospatial information (planning dataset titled Future Projects), other acquisitions, disposals, transfers, and real property assets.

2.6.4. As part of the Civil Engineer Enterprise Governance structure, AF/A4CA co-chairs the Real Property Working Group with the Principal Director, Real Estate (SAF/IEIR).

2.6.5. Serves as the signature authority for real property installed equipment determinations that are presented and resolved at the Real Property Installed Equipment Working Group.

2.6.6. Provides strategy, guidance, oversight and implementation guidance to ensure the DAF real property inventory is accurate and financially auditable.

2.6.7. Facilitates the DoD agency reconciliation process to ensure that any DoD tenant occupying, operating, or maintaining any real property asset reconciles, at least annually as described in Department of Defense Instruction (DoDI), 4165.14, *Real Property Inventory (RPI) and Forecasting*. Facilitates reconciliation efforts with applicable points of contact from AF/A4CA, Air Force Civil Engineer Center/Real Property Transactions (AFCEC/CIT), installation Real Property Accountable Officer (RPAO) and outside agencies to make necessary corrections. **(T-0)**

2.6.8. Develops strategy and provides oversight of real property accountability policy for contingency locations.

2.6.9. Serves as the DAF representative and advocate to the Office of the Secretary of Defense (OSD) Real Property Configuration Support panel meetings.

2.6.10. Reports the DAF real property inventory and geospatial information to the Office of the Assistant Secretary of Defense (OASD) for Energy, Installations, and Environment (EI&I). Reports real property inventory guidance prescribed and as required, including changes resulting from periodic physical inventories and reconciliations with the occupying, operating, or maintaining DoD component. **(T-0)**

2.6.11. Reports the DAF real property inventory and forecasted real property inventory, as of September 30 of each year, to the Deputy Assistant Secretary of Defense for Energy, Installations, and Environment (DASD (EI&E)) Real Property, in accordance with the reporting information and schedule prescribed by DASD (EI&E) real property inventory guidance and the data format. **(T-0)** See the DASD (EI&E) website, accessible by DoD Common Access Card at https://www.acq.osd.mil/eie/BSI/BEI_Index.html.

2.7. Air Force Installation and Mission Support Center (AFIMSC).

2.7.1. Serves as the single intermediate-level organization providing installation and mission support oversight and capabilities to USSF, major commands (MAJCOM)/Direct Reporting Unit and their subordinate organizations and installations.

2.7.2. AFIMSC Detachments serves as a conduit/linkage between AFIMSC, supporting USSF, MAJCOM/Direct Reporting Unit, and the MAJCOM/Direct Reporting Unit assigned installations. **Exception:** United States Air Force Academy.

2.7.3. AFIMSC identifies critical real property accountability standards and performance measures and informs the accountable commanders at installation and command level of any performance measure concerns related to successfully meeting the established standards, the associated risk, and recommended risk mitigation action.

2.8. Air Force Civil Engineer Center (AFCEC).

2.8.1. Issues guidance for the specific programs, procedures, data table structures, and formats that DAF installations must use for submissions of the DAF enterprise real property inventory data and geospatial information. **(T-2)** This data is subsequently submitted annually to AF/A4CA for submission to OSD as the official DAF real property inventory. Also, the geospatial information is submitted directly to OSD as the official response to annual common installation picture data calls.

2.8.2. Provides installation and site level support for policy clarification. For policy clarification that cannot be resolved at AFCEC, a complete report with recommendation will be generated and sent to AF/A4CA for final adjudication. **(T-1)**

2.8.3. Ensures accountability of the placed-in-service DAF real property inventory and installation geospatial information is complete and accurate. **(T-1)** A complete real property inventory consists of all sites, including all land, facilities and linear structures, for which the DAF has real property accountability, regardless of the organization using or funding the facility or land.

2.8.4. Works with the National Guard Bureau (NGB) for matters dealing with the ANG and the ANG installations and sites.

2.8.5. Works with the office of the Air Force Reserve (AFR) for matters with the AFR, and the reserve command installations and sites.

2.8.6. Works with the Installation and Mission Support Division of the Space Staff (SF/S4OI) for matters pertaining to USSF installations and sites.

2.8.7. Verifies all grants (both ingrants and outgrants) are accurately recorded and documented in APSR.

2.8.8. Validates the accuracy of all real property inventory data and installation geospatial information included in the annual submission to AF/A4C. **(T-1)** Includes changes resulting from the periodic physical inventories and reconciliations with Defense agencies, DoD Field Activities and contractor operated facilities.

2.8.9. Assists AF/A4C in responding to requests for information, data calls and financial audit inquiries related to real property management.

2.8.10. Provides training, guidance, management and execution oversight for real property accountability and audit readiness.

2.8.11. Ensures DAF real property IT business systems comply with the OSD Business Enterprise Architecture and the Real Property Information Model (RPIM) which specifies metadata and business rules for real property inventory. Also ensures applicable requirements documents and systems are appropriately funded to meet the implementation and sustainment of the DAF real property inventory.

2.8.12. Maintains the currency and accuracy of the real property unique identifier via the DAIS system. This ensures real time or near real time data updates to accurately reflect the real property inventory values, as they exist in the DAF authoritative real property inventory systems and installation geospatial information database. **(T-1)**

2.8.13. Ensures any DoD component or agency that occupies, operates, or maintains any real property asset reconciles, at least annually, the component real property inventory and geospatial information with the appropriate supporting DAF installation RPAO.

2.8.14. Issues instrument numbers. The instrument number is a unique identifier to be placed in the APSR to keep an accurate record of an instrument's lifetime. All instrument numbers are tied to an accountable record for financial data, grantee information and legal accountability for government usage.

2.8.15. Compiles the Real Property Deferred Maintenance and Repair Report for submission to AF/A4CA quarterly. Deferred Maintenance and Repair, as defined in the *Federal Accounting Standards Advisory Board (FASAB) Handbook of Federal Accounting Standards and Other Pronouncements*, as Amended (FASAB Handbook), *Statement of Federal Financial Accounting Standards 42, Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29 and 32*.

2.8.16. Compiles the Real Property Heritage Asset Data Report for submission to AF/A4CA quarterly. **See section 3.2.3.1.**

2.8.17. Compiles the Stewardship of Lands Report for submission to AF/A4CA quarterly. **See section 3.2.3.4.**

2.9. Regular Air Force and Space Force.

2.9.1. Designate an installation RPAO by appointment letter to oversee the integrity of the installation real property inventory activity as described in DoDI 4165.14. *Real Property Inventory (RPI) and Forecasting*. See [Attachment 2](#).

2.9.2. The appointed installation RPAO must meet the following criteria in accordance with DoDI 4165.14:

2.9.2.1. Must be a United States citizen, federal employee, the Base Civil Engineer, a commissioned officer, or a noncommissioned officer and will not be a contractor. **(T-0)**

2.9.2.2. Will be appointed for a single installation but may have responsibility for more than one site. **(T-1)**

2.9.2.3. Will be appointed at a subordinate site if the subordinate site maintains its own records. **(T-1)**

2.9.3. Prior to the end of each fiscal year the installation and garrison commander must sign the real property validation memorandum to validate that all installations and sites under his or her jurisdiction and control, including tenant organizations, and real estate instruments, are correctly entered into the APSR and exist in the installation geospatial information database. **(T-1)**

2.10. Air National Guard United States Property and Fiscal Officers (USPFO).

2.10.1. Within the ANG, appointment of the financial audit action point of contact will be accomplished by state's or territory's USPFO. **(T-1)** The USPFO may delegate this role to the Base Civil Engineer or Deputy Base Civil Engineer.

2.10.2. The National Guard Bureau acts as both a headquarters and MAJCOM as a channel of communication between the DAF, ANG, and the states that the ANG holds interests.

2.10.3. The USPFO for the ANG is appointed per the following criteria:

2.10.3.1. Will be appointed, designated or detailed by the Governor of the State, the Commonwealth of Puerto Rico, District of Columbia, Guam, or the Virgin Islands. **(T-1)** Reference ANGI 36-2, *United States Property and Fiscal Officer Appointment, Duties, and Responsibilities*.

2.10.3.2. Must be a qualified commissioned officer of the National Guard within its jurisdiction who is also a commissioned officer of the Army National Guard of the United States or the Air National Guard of the United States. **(T-1)**

2.10.3.3. With concurrence from the Chief of the National Guard Bureau.

2.10.3.4. Upon the approval of Secretary of the Air Force and Secretary of the Army to serve as property and fiscal officer of that jurisdiction.

2.10.4. The USPFO, when serving in a full-time, federal status pursuant to Title 10 United States Code (USC), serves as an RPAO and can appoint an Assistant USPFO for real property. The appointed Assistant USPFO is accountable to the USPFO for fiscal, property, and real property matters.

2.10.5. Appointed Assistant USPFO and Real Property Managers are required to attend the ANG real property course every two years.

2.10.6. The USPFO supervises accountability of the states for federal property issued to National Guard. The USPFO also addresses official audit reports to mitigate identified deficiencies. Reference 32 USC § 708, *Property and Fiscal Officers*, Air National Guard Instruction (ANGI) 36-2, and DoDI 1200.18, *The United States Property and Fiscal Officer Program*.

2.10.7. USPFO or Assistant USPFO for ANG must annually assert that all installations and sites under their jurisdiction and control, including tenant organizations, and real estate instruments, are correctly entered into the APSR upon execution. **(T-1)**

2.10.8. USPFO Assistant USPFO for ANG, in consultation with the governing post office, will ensure occupied buildings have a street address assigned and entered into the APSR. **(T-1)**

2.11. Base Civil Engineer (BCE).

2.11.1. The BCE will ensure a Financial Improvement and Audit Remediation (FIAR) lead is appointed in writing for the group or squadron, or delta/garrison. **(T-1)** The appointed point of contact will possess sufficient experience (General Schedule-12 or above, commissioned officer or senior noncommissioned officer) and authority to direct real property financial audit compliance actions within all civil engineer flights. **(T-1)** Appointment letters will be held in

accordance with the BCE file plan. **(T-1)** The installation RPAO will not be appointed as the FIAR Lead. **(T-1)** Within the ANG, appointment of the FIAR lead will be accomplished by the state's or territory's USPFO to the BCE as the Assistant USPFO. NGB real property will cover as FIAR lead and provide one FIAR letter to all bases. **(T-1)**

2.11.2. Ensures controls and performance measures are integrated into the real property program for audit purposes, and verifies the Real Property Office (RPO) conducts an annual inspection for the existence and completeness of real property assets and verified in the installation geospatial information database with the Installation Geospatial Information Officer. **(T-1)** The BCE will ensure updates to the APSR occur within 30 days of the inventory and that a validation memorandum is signed by the installation commander. **(T-1)** Ensures Facilities Board is briefed on results of the annual inspection.

2.11.3. The BCE will sign, or designate in writing, an appropriate signature authority for Defense Department (DD) Form 1354, *Transfer and Acceptance of DoD Real Property*, as the accepting or transferring official for the DoD. **(T-0)** The RPAO will not be a designated authority to sign the DD Form 1354 if they are responsible for entering the data into the APSR. **(T-1)** The designated appointee will sign construction acceptance documents from construction agents for capital improvement projects. **(T-1)** Transfers of property within the DoD will be signed at the appropriate level in accordance with the affected transaction. **(T-1)**

2.11.4. Ensures the installation geospatial information database accurately reflects Real Property (RP).

2.11.5. The BCE ensures the installation RPAO and Geospatial Information Office perform annual, by the end of each fiscal year, reconciliation of installation geospatial information and APSR for buildings, structures, linear structures, and land assets. **(T-1)** See AFI 32-10112, *Installation Geospatial Information and Services*.

2.11.6. The BCE will ensure a new boundary survey is accomplished upon any acquisition or disposal of land or any time the boundary cannot be verified. **(T-1)** See [Chapter 5](#) for additional details on boundary surveys. **(T-1)**

2.11.7. The BCE is responsible to verify the accomplishment of boundary inspections annually. Boundary inspections may be 'virtual' rather than physical, with BCE concurrence. See [Chapter 5](#) for additional details on boundary inspections.

2.11.8. The BCE is responsible to report encroachment or security issues immediately through chain of command to the installation commander.

2.11.9. The BCE will ensure the facilities are accurately depicted in the installation geospatial information database, as referenced from the APSR, regardless of the feasibility to affix a placard indicating the facility number. **(T-1)** Additionally, the BCE will ensure facility numbers are on all vertical facilities located on or under control of the installation and site, including privately owned. **(T-1)**

2.11.10. The BCE ensures all assets not transferred during the Next Generation Information Technology (NexGen IT) migration process are added back to the APSR no later than 10 business days post migration. **(T-1)**

2.11.11. Ensures training, guidance, and oversight of real property specialists, and personnel responsible for financial reporting and audit actions. **(T-2)**

2.11.12. ANG BCEs need a delegation memo from USPFO to cover the duties listed in this section.

2.11.13. This section is applicable to installation commanders at geographically separated units (GSU) and to the Acquisition Environmental and Industrial Facilities Chief at government contractor operated (GOCO) facilities.

2.12. The Installation Real Property Accountable Officer (RPAO).

2.12.1. Is responsible for the accuracy and maintenance of, on behalf of the DAF, an accurate and complete real property inventory in the APSR for which the DAF has real property accountability, regardless of the organization using or funding the facility or land. Ensure all facility utilization is allocated by organization within the asset allocation record. **(T-1)**

2.12.2. Is responsible for the maintenance of formal real property records and financial information, in connection with DAF real property, in NexGen IT and representation in the installation geospatial information. **(T-1)**

2.12.3. Real Property Specialists and/or RPAO will not sign the “Transferred By” or “Accepted By” fields on the DD Form 1354 because they are responsible for entering the data into the APSR. **(T-1)** The “Accepted By” signature will be the BCE or their designated U.S. Government representative. **(T-1)** The “Transferred By” field will be signed by the construction agent. **(T-1)** Transfers between one military service or Washington Headquarters Services agencies to another requires a memorandum signed by the Deputy Assistant Secretaries of the losing and gaining services. This memorandum must be included with the DD Form 1354. Within the ANG, the appointed USPFO or Assistant USPFO, as RPAO can sign “Transferred By” or “Accepted By” fields on the DD Form 1354 because they are not responsible for entering the data into the APSR. **(T-1)**

2.12.4. Review and validate DD Form 1354 for completeness and accuracy before accepting it in the DAF APSR. Ensure a separate record is created for each real property unique identifier as instructed in APSR guidance. The Real Property Specialist and/or RPAO will provide a copy of the accepted 1354 to the installation geospatial information personnel for reconciliation with the installation geospatial information database. **(T-1)**

2.12.5. Participate in facility final inspections to validate data for the interim and/or final DD Form 1354 and capitalize new or improved assets within 10 business days of placed-in-service date.

2.12.6. Perform complete physical inventories of all assets under their jurisdiction, custody, and control every 5 years and every 3 years for historic and cultural resources.

2.12.7. Prior to the end of each fiscal year, ensures the real property inventory accurately reflects all facilities, assigned occupants and users, and/or excess and is present in the installation geospatial information database. The RPAO must create a memorandum for record to be signed by the installation commander stating the inventory and geospatial information is accurate and complete. For ANG, the appointed Assistant, USPFO must create the memorandum for record to be signed by USPFO. The signed memorandum should be kept in the facility records and send a copy to AFCEC/CIT. **(T-1)**

2.12.8. Ensure the boundary inspections are completed and supporting documents are in the facility folder and is present in the installation geospatial information database. **(T-2)**

- 2.12.9. Will perform ingrant and outgrant compliance inspections annually. **(T-1)** Documentation will be retained in the RPO facility folder. **(T-2)** Will ensure that all grants are accurately reflected in the APSR and present in the installation geospatial information database. **(T-1)** Specifically, the RPO must enter in the APSR the asset review type Inspection Compliance (INSC) and grant compliance inspection date. **(T-2)**
- 2.12.10. Ensure all installation ingrants and outgrants will be physically inspected each year for compliance with the terms of the granting agreement and to verify continued use is warranted. **(T-2)**
- 2.12.11. Ensure outgrant insurance requirements are current and sufficient to cover risk to the DAF in accordance with AFI 32-9003, *Granting Temporary Use of Air Force Real Property*. **(T-2)**
- 2.12.12. Completes Real Property Management Course (WMGT 424), and the Advanced Real Property Course. **(T-1)**
- 2.12.13. Validate the customers and assigned square footage values during a physical inventory or asset review and provide information updates (physical and attribute changes to the installation geospatial information personnel to update installation facility space utilization geospatial information database features.
- 2.12.14. Ensure all disposals are accurately recorded in the DAF real property inventory. **(T-1)**
- 2.12.15. The RPAO will update the AFCEC/CIT SharePoint Site to ensure all appropriate contacts, to include all RPS, BCE, DBCE, and appointed FIAR Officer, are listed in the Base POC area of the site. **(T-2)** For ANG, NGB will update the SharePoint site with the appropriate contacts. **(T-2)**
- 2.12.16. ANG RPAOs need a delegation memo from USPFO to cover the duties listed in this section.

Chapter 3

REAL PROPERTY PLANNING AND REPORTING

3.1. Accounting for Real Property. The purpose of accounting for and reporting real property assets is to maintain a formal record of real property and to allow senior leaders at all levels to make decisions regarding the allocation of resources. The real property inventory, and equivalent geospatial information, contains data to support installation operations, project management, and facility maintenance.

3.1.1. DAF Installation RPOs will maintain an accurate inventory of all DAF-owned, leased, licensed, and permitted properties and easements in NexGen IT, to account for the real property under its management responsibility. **(T-0)** The RPO will coordinate all inventory changes with installation geospatial information personnel to ensure the inventory is accurately represented in the installation geospatial information database. **(T-2)**

3.1.2. The RPO will assist the Air Installations Compatible Use Zones program manager in accordance with AFI 32-1015, *Integrated Installation Planning*, in the process of identifying private lands in the clear zone and determining the real property interest to acquire land. **(T-2)** Additionally, the RPO coordinates with the installation Air Installations Compatible Use Zones program manager to acquire restrictive use easements to ensure mission sustainment, and ensure easements remain enforceable over time.

3.2. Reporting Real Property. The DAF reports data to outside entities for use in their planning and funding allocations. The data and focus of each of these reports is substantially different. The following types of reports are required for real property inventory:

3.2.1. SAF/FM financial statement reports cost and value data for all real property the DAF uses in accomplishment of its mission. This data is reported per financial guidance laid out in DoD 7000.14-R, *DoD Financial Management Regulation* Volume 6B, Chapter 2, Required Supplementary Information.

3.2.2. The following reports are submitted to SAF/FM quarterly at the end of the 3rd and 4th quarter of the fiscal year:

3.2.2.1. Real Property Deferred Maintenance and Repair Report. AFCEC's Planning and Integration Directorate (AFCEC/CP), Operations Directorate (AFCEC/CO), and AFCEC/CIT compile the Deferred Maintenance and Repair report for submittal to AF/A4CA. AF/A4CA will review and submit for AF/A4C approval for final submission to SAF/FM. **(T-0)** DAF required supplementary information includes deferred maintenance and repair reporting for both real property and equipment. In accordance with the *Statement of Federal Financial Accounting Standards 42*, maintenance and repairs are activities directed toward keeping fixed assets in an acceptable condition.

3.2.2.2. Real Property Heritage Asset Data Report. AFCEC Environmental Quality Technical Support Branch (AFCEC/CZTQ) Cultural Resources Program provides data and information for the Real Property Heritage Asset Data report for submission to AF/A4CA. AF/A4CA reviews and submits to AF/A4C for approval and final submission to SAF/FM.

3.2.2.3. The Real Property Heritage Asset Data Report has two major sections covering buildings and structures as well as archaeological sites. Heritage asset buildings/structures

are maintained by each base civil engineering organization (squadron, group, etc.). Facilities and archaeological sites considered heritage assets are historic properties that have been identified, evaluated, and determined to be eligible for listing on, or are listed on, the National Register of Historic Places in accordance with the National Historic Preservation Act and implementing regulations.

3.2.2.4. Real Property Stewardship of Lands Report. AFCEC/CIT compiles the Stewardship of Lands Report for submission to AF/A4CA. AF/A4CA reviews and submits for AF/A4C approval for final submission to SAF/FM.

3.2.2.5. Real Property Operating Lease Report. AFCEC/CIT compiles the Operating Lease Report for submission to AF/A4CA. AF/A4CA reviews and submits for AF/A4C approval for final submission to SAF/FM.

3.3. End-of-Year Real Property Inventory Detail Reports. Specific installation and site data are consolidated at the end of each fiscal year and transmitted to the DoD by AF/A4C. The data is consolidated into the DoD-wide report to the Federal Real Property Council and General Services Administration for intragovernmental planning and reporting. The DAF prepares two major OSD real property reports at the end of each fiscal year:

3.3.1. Real Property Inventory Report. AF/A4C provides the annual physical inventory report to the DoD for analysis and aggregation with the DoD enterprise real property inventory. The report includes specific data on all assets for which DAF has any accountability (including non-owned). AF/A4CA reviews and submits for AF/A4C and Air Force Deputy Chief, Mission Sustainment (AF/S4O) (if applicable) certification for the final submission to the Office of the Assistant Secretary of Defense for Sustainment (OASD (Sustainment)) that the DAF has reconciled its real property inventory records where it occupies, operates, or maintains the facilities or land with the DAF having accountability. **(T-0)** AFCEC/CIT compiles the DAF real property inventory report in accordance with The Fiscal Year (FY) Real Property Inventory Reporting Guidance from the Office of the OASD (Sustainment) for submission to AF/A4CA. AF/A4CA reviews and submits for AF/A4C certification for final submission to OASD (Sustainment).

3.3.2. Real Property Inventory Forecasts Report. AF/A4C provides the annual forecasted real property inventory to the DoD for analysis and aggregation with the DoD enterprise real property inventory for planning and funding. The report is a prediction of future real property assets, including acquisitions, transfers, and disposals, to support the DAF mission. AFCEC/CIT compiles the DAF Real Property Inventory Forecast Report in accordance with The FY Real Property Inventory Forecasts Reporting Guidance from OASD (Sustainment) for submission to AF/A4CA. AF/A4CA reviews and submits for AF/A4C approval for final submission to OASD (Sustainment).

3.4. DAF Real Property Database System.

3.4.1. NexGen IT data interface with other DAF and DoD systems such as Defense Enterprise Accounting and Management System and DAIS Platforms. NexGen IT databases is the DAF APSR.

3.4.2. The installation Military Housing Office maintains the Enterprise Military Housing (EMH) system and is the authoritative data source for government-controlled family housing,

privatized housing, and unaccompanied housing assets. For guidance on the EMH system, reference AFI 32-6000, *Housing Management*.

3.4.2.1. Until all housing facilities are captured within the EMH system, draft a memorandum for record stating that privatized housing has been reconciled with the APSR.

3.4.2.2. The memorandum will be signed by the RPAO stating that this action is completed and should be placed in the facility folder. **(T-1)**

3.5. Coordination with Integrated Installation Planning. The DAF utilizes the DoD Real Property Inventory Requirements guidance, which is an important component of short- and long-range installation and site planning and development. In accordance with AFI 32-1015, the RPO, Facility Space Planner, and Installation Community Planner coordinate their activities on all matters related to installation and site development. The RPO reviews and provides comments to revise the Installation Development Plan and associated geospatial information in the installation geodatabase.

3.6. The Work Request Review Board. The RPO representative is required to attend pre-decisional and Work Request Review Board meetings to ensure real property requirements are met.

3.7. Facilities Board. The RPO is required to have a representative attend the Facilities Board meetings to remain informed and provide guidance on projects that have real property implications in accordance with AFI 32-1015.

Chapter 4

REAL PROPERTY ACCOUNTABILITY

4.1. Real Property Site Unique Identifier (RPSUID) and Real Property Unique Identifier (RPUID).

4.1.1. The RPO processes an AF Form 1192 *USAF Installations Characteristics Report* for all noncontiguous sites that the DAF has real property interest. After approval of the AF Form 1192, the RPO requests a real property site unique identifier and assigns it to at least one facility. When the decision is made to dispose of a site or change its attributes, the RPO must submit an AF Form 1192 to AFCEC/CI detailing disposal or change. **(T-1)**

4.1.2. All unclassified real property assets in which the DAF, on behalf of the United States, initiates action to acquire a legal interest, or has acquired legal interest, are assigned a unique, non-intelligent real property unique identifier from the DoD DAIS system by the installation RPO.

4.1.2.1. When an asset is to be acquired through military construction, the Air Force Civil Engineer Center Facilities Engineering Directorate requests a real property unique identifier (RPUID) of the RPO after issuance of design funding.

4.1.2.2. The installation RPO requests RPUID in the APSR only after receiving notification in writing of release of funding. **(T-0)**

4.1.3. Real property systems must associate real property unique identifier and real property site unique identifier with related geospatial information database features in accordance with the policy established in *Office of Management and Budget Circular A-16*. **(T-1)** This is necessary to complete tracking of individual facility useful life and describing utility and other systems in terms of segments to more accurately describe linear assets. The RPO and the Installation Geospatial Information Officer reconcile the APSR and the Geospatial Information system annually for buildings, structures, linear structures and land assets. **(T-1)** See AFI 32-10112.

4.2. Data Requirements.

4.2.1. The RPIM prescribes the DoD required data elements and metadata for real property inventory and forecasting. See the Office of the Assistant Secretary for Sustainment Common Access Card enabled website for RPIM guidance at https://www.acq.osd.mil/eie/BSI/BEI_RPA.html.

4.2.1.1. Upon release of a new version of the Real Property Information Model, the DAF must, by a date established by either the OSD Sustainment Functional Business Governance Board, Federal Real Property Council, Office of Management and Budget, or a new statutory requirement, update the APSR to meet the requirements and notify the Air Force Civil Engineer Center Geospatial Integration Office (AFCEC/GIO) for inclusion in the Spatial Data Standards for Facilities, Environment, and Infrastructure Air Force Adaptation. **(T-0)**

4.2.1.2. For new data elements, AFCEC/CIT will coordinate required changes for inclusion into the APSR. **(T-1)** AFCEC will provide to AF/A4CA an implementation plan

for submission to OASD (Sustainment) for all new data elements, including the schedule for implementation, the data producer status of the DAF APSR system. **(T-1)**

4.2.1.3. The RPAO, or the ANG Real Property Manager, will make all changes to APSR after obtaining or creating the appropriate Key Supporting Documents (KSDs). **(T-2)**

4.2.2. All real property under the command or control of the DAF must be categorized within the framework of the DoD Real Property Categorization System. **(T-0)** The facility analysis categories within the Real Property Categorization System will be the basis for unit costs used to calculate plant replacement value and other inventory-based cost estimates. **(T-0)** See the OASD for Sustainment Common Access Card enabled website for Real Property Categorization System guidance at <https://extranet.acq.osd.mil/ie/>.

4.3. General Reporting Requirements.

4.3.1. AFCEC/CIT submits real property inventory information to AF/A4CA, who reviews and then certifies annual submission to the OASD (Sustainment), for inclusion as the official real property asset database (RPAD).

4.3.2. DAF must use the guidance issued by OASD (Sustainment) for all submissions of the DoD enterprise real property inventory data.

4.3.2.1. DAF must report at least one DoD Facility Analysis Category Code, DAF Category Code, Command Tenant Code, and Customer Code for each real property asset. **(T-0)**

4.3.2.2. The CE Resource Advisor is the responsible entity to create accurate customer records with the most current Organization and Fund Source Codes.

4.3.2.3. DAF must report each space assignment with the appropriate DAF Category Code, utilizing the current Real Property Categorization System and Command Tenant and Organization Codes for installations on ACES-RP or Customer Name for installations on NexGen IT and ensure it is represented in the installation geospatial information database. **(T-0)**

4.3.2.4. In a multi-use facility, the asset allocation must equal 100% of the total facility gross size for every DAF real property asset or the total DoD usage for non-DoD real property assets. **(T-0)**

4.4. Reconciliation and Certification.

4.4.1. When a DoD agency occupies, operates and/or maintains the facilities the DAF accounts for, AF/A4CA annually certifies to the OASD (Sustainment) that it has reconciled real property records and real property asset accountability in accordance with DoDI 4165.14. **(T-0)**

4.4.2. Installation Real Property Inventory Reconciliation with Defense Components, Defense Agency and DAF Working Capital Fund Tenants. The DAF installation RPO will coordinate with the DoD component, DoD Agency, and Working Capital Fund facility users to ensure that the following actions are taken:

4.4.2.1. Reconciliation. Reconcile, at least annually, the DAF real property inventory records with all other DoD components and DoD agencies that occupy, operate and/or

maintain facilities or land for which the military departments or Washington Headquarters Services have real property accountability in accordance with DoDI 4165.14. **(T-0)**

4.4.2.2. Inventory. The DoD components will provide inventory and other information requested by the DAF to assist in managing the property used by components in accordance with real property service provider memorandum of understanding and installation use agreement. **(T-1)**

4.4.2.3. Reimbursement. DoD and Working Capital Fund tenants reimburse the costs incurred by the DAF in managing the real property in accordance with DoDI 4165.70 *Real Property Management*. **(T-0)**

4.4.2.4. The RPAO will ensure customer records asset allocations are properly assigned in the APSR to reflect the allocations in accordance with underlying agreements to support reimbursable obligations. **(T-1)**

4.4.3. When an asset predominant use is allocated to a non-DoD entity, RPO must ensure asset is coded in the APSR with the RPA Operational Status Code of Outgrant (OUTG). **(T-2)**

4.4.4. Installation RPOs will maintain a copy of current memorandum of understanding or inter-service support agreement supplied by the Logistics Readiness Squadron. **(T-1)** The installation RPAO must ensure the user allocation codes are properly entered into the APSR. **(T-1)**

4.4.5. Installation RPOs will annually provide tenants copies of their portion of the real property inventory. All discrepancies between the host installation and tenant real property inventory records will be completely reconciled annually by 30 July. **(T-1)**

4.5. Sampling of Real Property Unique Identifiers.

4.5.1. The installation RPO will provide supporting documentation to AFCEC/CIT (or National Guard Bureau Headquarters (NGB/A4) for National Guard installations) and AF/A4C for corrective action plan validation upon request. **(T-1)**

4.5.2. AF/A4CA, along with AFCEC/CIT (or NGB/A4), will work with the installation RPO to perform virtual sampling when Information Technology (IT) systems cannot support the accuracy needed for remote sampling. **(T-1)**

Chapter 5

MANAGEMENT OF THE DAF REAL PROPERTY INVENTORY

5.1. Installation Real Property Inventories and Reporting.

5.1.1. The RPAO will conduct 3-year (historic) and 5-year physical inventories to ensure that the DAF real property inventory and equivalent installation geospatial information is accurate and complete. **(T-0)** Inspections ensure that installation and site real property facilities exist and are correctly recorded with complete supporting paper documentation on file (audit trail). The real property asset inventory includes these control categories: buildings, structures, linear structures, land, utility systems and plants. Any changes identified will be corrected in the APSR within 30 Days. **(T-1)** If Facilities Board approval/disapproval is required, an out of cycle Facilities Board will be processed. **(T-1)**

5.1.2. The RPO will conduct an “Annual Identification of Real Property Assets”, also called an Existence and Completeness (E&C) inspection (known as “Book to Floor, Floor to Book”) by 5 business days prior to the end of the third quarter of each fiscal year. **(T-1)** Asset identification involves external inspection of inventory and update of the APSR to ensure completeness.

5.1.2.1. Anomalies identified during E&C are to be recorded on an APSR inventory sheet and provided to Air Force Civil Engineer Center Real Property Accountability (AFCEC/CITA) Workflow. The RPO will maintain inventoried anomaly documentation and Key Supporting Documentation (KSDs) of the changes made to the APSR within the jacket file for audit inspection. **(T-1)**

5.1.2.2. The installation RPO will update the APSR, within 30 days, with the Asset Review Date and Type Code of Inspection (INSP) Physical (Existence) for all assets verified. If Facilities Board approval/disapproval is required, an out of cycle Facilities Board will be processed. **(T-1)**

5.1.2.3. An assertion memorandum must be signed by the RPAO, RP FIAR lead, BCE and the installation commander to assert this inspection has been accomplished and that updates to the APSR are complete. **(T-1)** The assertion memorandum will be maintained within the RPO’s jacket files for inspection with copies provided to AFCEC/CITA Workflow. **(T-1)**

5.1.2.4. For ANG, a memorandum must be signed by the Appointed USPFO, NGB RP and information to USPFO to assert this inspection has been accomplished and that updates to the APSR are complete. **(T-1)** The memorandum will be maintained within the RPO’s jacket files for inspection with copies provided to NGB Real Property Office. **(T-1)**

5.1.3. The RPO will conduct a physical inventory, document asset review, and update the APSR to ensure a 100% review every 5 years, or every 3 years for historic and cultural resources. **(T-0)** This inventory inspection involves both internal and external review of the assets and user validation, including installation geospatial information database features. **(T-0)**

5.1.4. The historic and cultural resources identified in the real property inventory require a physical inventory, document review, and update of the APSR to ensure a 100% review every 3 years. This inventory inspection involves both internal and external review of the assets and

user validation. With assistance from the installation Cultural Resources Manager, the RPAO will reconcile the end-of-year report of cultural resource numbers and coding with the historical age of the facility. **(T-0)**

5.1.5. The RPO will reconcile real property assets with those maintained by the Civil Engineer Installation Management, Environmental Element by the end of the fiscal year. **(T-1)**

5.1.6. The RPO will ensure there is wide and proper distribution of the inventory schedule to all entities who will be involved in data collection and verification. **(T-1)** The RPO will reconcile the data that is presented in the APSR with the facility jacket folder. **(T-1)**

5.1.7. The installation commander, or ANG USPFO or Assistant USPFO, must, by memorandum for record, verify the data in **Table 5.1** is accurate and supported by proper documentation. **(T-1)** Proper documentation includes results of the physical inventory. The RPO will maintain the memorandum for record in the facility folder for each asset inventoried. **(T-1)**

Table 5.1. Minimum Asset Information to be Validated During Physical Inventory.

General
Asset Review Date (For Physical Inspection)
Asset Review Type Code (For Physical Inspection)
Required Data Elements
Installation Code
Real Property Site Unique Identifier
Real Property Unique Identifier
Facility Number
Facility Condition Index
Real Property Asset Allocation Current Use Category Code
Real Property Asset Allocation Current Use Category Code Name
Real Property Asset Allocation Size Quantity
Real Property Asset Allocation Size Unit of Measure
Real Property Asset Allocation Sustainment Fund Code
Real Property Asset Command Claimant Code
Real Property Asset Type Code
Real Property Asset Interest Type Code
Real Property Asset Total Unit of Measure Quantity
Real Property Asset Total Unit of Measure Code(s)
Real Property Asset Operational Status Code
Real Property Asset Placed-In-Service Date
Real Property Asset Predominant Current Use Category Code
Real Property Asset Predominant Current Use Facility Analysis Category Code
Real Property Asset Historic Status Code
Real Property Asset Historic Status Date
Real Property Asset Space Utilization
Building Module Quantity (Bedroom, Bathroom)
Grantee or Grantor
Required Location Data Elements

Address Street Direction Code
Address Street Name
Address Street Number
Address Street Type Code
Country Code
County Code
City Code
Location Directions Text
State or Country Primary Subdivision Code
Postal Code
Geospatial Feature

5.1.8. Real property records retire as permanent upon inactivation of the installation and the APSR is the authoritative data source for the real property inventory. The RPAO must maintain real property records as current unit inactivation of installation, at which time the records are retired as permanent. The accountable installation or MAJCOM will destroy records 50 years after base inactivation if no claim is filed, or 50 years after settlement of claim, whichever is applicable. **(T-1)** Legal custody of the real property records are transferred to National Archives. Permanent records are federal records that have been determined by the National Archives and Records Administration to have sufficient value to warrant their preservation in the National Archives even while they remain in agency custody. **(T-0)**

5.2. Inventory Records. Installation RPO must:

5.2.1. Maintain records in accordance with respective record disposition schedule. If maintaining electronic backup records to the hard copies, ensure all electronic files have sufficient backup to another repository. **(T-1)**

5.2.2. Retain records of inspections and inventories in the recommended six-part facility folder for audit purposes. Records should be maintained in a central location along with associated financial records, in hard copy, electronic form (or both) and made available for review by authorized personnel/agencies and auditors. **(T-1)**

5.2.3. Make corrections and update the APSR within 30 days of identification of change in unit of measure (UM), facility category code (FAC code), or customer name, as required. All inventory adjustments requiring changes to the UM and/or UM quantity require the use of DD Form 1354, signed by BCE or designated authority. **(T-1)** Category code changes require an AF Form 123, *Request for Changed Use of Real Property*. See [Chapter 7](#) for additional details on category code changes. If Facilities Board approval/disapproval is required, an out of cycle Facilities Board will be processed. **(T-1)**

5.3. Real Property Physical Inventory Validation. The installation RPO will provide an AF Form 914, *Physical Inventory Validation Form*, to personnel conducting an inventory. **(T-1)** The form should include basic facility data (e.g., facility number, category code with description, square footage) based on the updated drawing of record of the currently assigned space. The installation RPAO, RPO, and installation geospatial information personnel will ensure that the data recorded in the APSR and installation geospatial information database is accurate, complete and matches the information noted on the inventory worksheet. **(T-1)** The RPO must enter in the APSR with review asset type Inventory, Quantitative (INVQ). The form will be signed by the RPAO and

retained in the facility folder. **(T-1)** If someone other than the RPO completes the inspection, the person who conducted the inspection and the RPAO will sign the form. **(T-1)**

5.4. Boundary Surveys.

5.4.1. All boundaries for DAF installations and/or sites will have a legal description certified by a licensed surveyor and will be accurately represented in the installation geospatial information database. **(T-1)** (See [Chapter 8](#))

5.4.2. A copy of the boundary survey will be kept by the RPAO. **(T-1)**

5.4.3. The BCE, or NGB for ANG, will ensure a new boundary survey is accomplished upon any acquisition or disposal of land or any time the boundary cannot be verified. **(T-1)** The legal description will be certified by a licensed surveyor and a complete boundary data layer will be accurately represented in the installation geospatial information database. **(T-1)**

5.4.3.1. If an acquisition or disposal has occurred and a boundary survey was not accomplished at that time, a boundary survey will be programmed immediately. **(T-1)**

5.4.3.2. Provide the local district office of the United States Army Corp of Engineers a copy of any updates to the installation boundary survey.

5.5. Installation and Site Boundary Inspections. Visual boundary inspections will be accomplished by the RPO annually to identify possible encroachments or security issues. **(T-1)**

5.5.1. The RPO will perform boundary inspections annually to ensure that installation boundary encroachments and trespasses are identified and resolved by removal, if practical, or prepare an appropriate real estate instrument. **(T-1)** **Exception:** In cost prohibitive situations, boundary inspections are required every two years.

5.5.2. Boundary inspections may be ‘virtual’ rather than physical, with BCE concurrence, if data is no more than one year old and when photographs, imagery and geospatial information about activities contiguous with the installation boundaries are sufficient to mitigate the risk of not ‘walking’ the boundary.

5.5.3. The RPO will ensure that acquisition tracts (assemblage deeds packages) have been added to the real property inventory and installation geospatial information database as assets. **(T-0)** The inspections of the exterior sides of boundary tracts that compose the installation and site boundary are included with the annual boundary inspection. Any discrepancies should be reported to the BCE.

5.5.4. The RPAO will update the real property record with the date the installation and site boundary inspection were completed and document the findings with a memorandum for record. **(T-1)** Ensure the RPO enters in the APSR with asset review type “INVB – Boundary” within 30 days of inspection. **(T-1)**

5.5.4.1. Documentation of both the inspection and approval by the BCE are required for an audit trail. **(T-1)** The survey memorandum for record can be signed by the RPAO or another designated representative.

5.5.4.2. The RPO will document the inspection and any findings in the boundary facility folder. **(T-1)**

5.6. Accounting for Space in Real Property Facilities. RPAO ensures facilities space allocation is documented in the APSR and the installation geospatial information database in coordination with the Facility Space Planner. **(T-1)** Facility and facility components are properly identified in accordance with DAF Category Code website at <https://usaf.dps.mil/teams/10758/CITCATCODE/module/home.aspx>.

5.7. Real Property Key Supporting Documents. Hard copies of all documents pertaining to real estate transactions, e.g., acquisition, disposal, leases, permits, will be included in the facility folder. **(T-1)** The RPO must have access to supporting documents such as maps, plans, blueprints, drawings, specifications and other documents that relate to the real property inventory files. **(T-1)** These supporting documents serve as subsidiary records to the general ledger control account, when required.

5.7.1. Key Supporting Documents for Facility Records. The RPO will build and maintain a facility folder that contains the following (at a minimum) required documents:

5.7.1.1. Original property card (e.g., rescinded AF Form 1430, *Real Property Accountable Records-Buildings*, DD Form 1354, *Transfer and Acceptance of DoD Real Property*), if applicable. **(T-1)**

5.7.1.2. Floor plans, maps, plat maps when available. **(T-1)**

5.7.1.3. Environmental documentation (e.g., AF Form 813, *Request for Environmental Impact Analysis*, Environmental Assessment (Summary), Environmental Impact Statement (Summary), Environmental Baseline Survey (Summary or Waiver)). **(T-1)**

5.7.1.4. The installation engineering flight will ensure the appropriate project manager provides key supporting documents described in **Attachment 3** to the RPO. **(T-1)**

5.7.1.5. Real estate instrument if applicable. **(T-1)**

5.7.1.6. Asset review documentation (*Physical Inventory Validation Form*, appraisals). **(T-1)**

5.7.1.7. Disposal documentation. See AFI 32-9004, *Disposal of Real Property*, for specific disposal processes, procedures and key supporting documentation, **Attachment 5**. **(T-1)**

5.7.2. If original property records do not exist, they may be re-created. A memorandum for record is needed stating that documentation could not be found and the memorandum will serve as the supporting document. **(T-1)**

Chapter 6

REAL PROPERTY RECORDS MAINTENANCE

6.1. Real Property Data Management. All personnel involved in real property inventory data management will ensure auditable source documentation exists. (T-1) Risk mitigation plans will ensure there is no potential for fraud in the processing of key supporting documents, including those listed in [Attachment 3](#) and [Attachment 4](#). (T-1) For an accepted real property asset, and for the purpose of an audit trail, the government's construction agent and/or the sponsoring entity must provide to the RPAO the auditable supporting documentation that will support the construction in accordance with memorandum of understanding that is in place. (T-1)

6.1.1. The documentation must be retained in accordance with DoDI 4165.14 and AFI 33-322, *Records Management and Information Governance Program* as well as be available to the accountable agency upon request. (T-0)

6.1.2. All auditable source documentation will be stored in a manner in which it can be provided to AFCEC/CIT within three days upon request in accordance with FIAR requirements. (T-1)

6.2. Real Property Reconciliation.

6.2.1. Responsible offices will review the APSR reports to verify and certify that all assets are entered correctly in APSR and are supported by hardcopy or other source documentation. (T-1)

6.2.2. The BCE will ensure an annual real property inventory reconciliation is accomplished by a multidisciplinary group consisting mainly of resource managers, RPAOs, tenants, installation geospatial information personnel and other offices and organizations (e.g., operations and program managers) as required. (T-1)

6.3. Facility Files Maintenance. RPAOs will establish, maintain and secure a file (hard copy), in accordance with AFI 33-322 with the following information until the entire installation is closed :

6.3.1. Initial acquisition or change documentation as required. Documents include but are not limited to DD Forms 1354 and associated real property installed equipment documentation, AF Forms 123, AF Form 300, *Facility Disposal*, McKinney-Vento Act submission. (T-1)

6.3.2. Inventory inspection form, database change input screen shot, and parent journal voucher log (ACES-RP) or General Ledger transaction records and Asset Costs Records (NexGen IT). (T-1) Also, complete the asset review tab within the APSR as required.

6.3.3. Utilization information pertaining facility (e.g., Facility Board/space utilization meeting minutes/approval, space studies). (T-1) Reference AFI 32-1015, and ANG reference ANGI 32-1003, *Facilities Board* as available.

6.3.4. Historic outgrants for facility and miscellaneous documentation (e.g., correspondence, environmental documentation) as required. (T-1)

6.3.5. Map or visual representations (e.g., boundary maps, legislative jurisdiction maps, photographs, floor plans) as required. (T-1)

6.4. Grant File Maintenance. A file will be established in accordance with Air Force Records Information Management System and maintained within RPAO custody until entire installation closure for each grant (on DAF property or ingranted facilities) to include the following information:

6.4.1. Grant with any amendments. Annual verification of insurance and collection of proof of current insurance. (self-insured or certificate). **(T-1)**

6.4.2. Initial justification and support documentation (e.g., Facility Board approval, AF Form 813, strategic basing approval, McKinney-Vento Act submission for outgrant leases, delegated authority memorandum). **(T-1)**

6.4.3. Inventory/compliance inspection form. Rental payments reconciliation (e.g., real property revenue log) inventory database change screen shots. **(T-1)**

6.4.4. Utilization information (e.g., Facility Board/space utilization approval for use changes, space studies). **(T-1)**

6.4.5. Miscellaneous documentation (e.g., correspondence, environmental documentation). If the environmental documentation is too large to include in file attach a memorandum for record stating exact location of documentation. **(T-1)**

6.4.6. Map or visual representations (e.g., maps, photographs, floor plans) as required. **(T-1)**

6.4.7. All grants, Continental United States (CONUS) and Outside the Continental United States (OCONUS) must be entered into the APSR and associated to RPUID. **(T-0)**

Chapter 7

ACCOUNTING FOR CATEGORY CODE USE

7.1. Category Code and Facility Analysis Category Code. DAF Category Codes are identified and maintained in concert with the Deputy Assistant Secretary of Defense for Infrastructure (DASD (INF)) by AF/A4CA and AFCEC. The DAF must create sufficient category codes to categorize their real property in a manner that provides consistent identification and analysis of similar assets across the DoD. The DAF will ensure that systems capturing information for the planning and programming, budgeting, accounting, record keeping, and reporting in the areas of construction, inventory, and sustainment of real property use the DoD Facility Analysis Category Codes and the AF Category Codes defined in the current version of the Real Property Categorization System. **(T-0)**

7.1.1. Regular AF, ANG, AF Reserve, and USSF programmers are required to use the DAF Category Codes website to determine the proper DAF Category Code. **(T-1)** The DAF Category Codes and full descriptions are included in the DAF Category Code website. The category code does not affect the space authorization aspect of these documents.

7.1.2. Due to the nature of DAF Category Code updates and changes, this website is a living document; check for updates before creating real property key supporting documents at <https://usaf.dps.mil/teams/10758/citcatcode/rpie%20determinations/forms/allitems.aspx>

7.2. Submitting for Changes to the Category Code Website. New codes or changes in current codes require significant coordination with DASD (INF), Air Staff, Space Staff, and AFCEC. New DAF codes or changes must be approved through the Real Property Configuration Support panel. **(T-0)** Not all facilities or category codes have sustainment funding requirements.

7.2.1. If a proposed asset does not fit within an existing DAF Category Code, the installation RPAO or NGB/A4 will submit the following information through the AFCEC/CIT Program Manager to AF/A4CA to initiate the review process by 30 August:

7.2.1.1. A thorough description of the asset and why a current category code is not applicable. **(T-1)**

7.2.1.2. Photographs, data and technical specifications, if available.

7.2.1.3. A clear definition of the proposed category code and link to the Facility Analysis Category code, either existing or proposed. **(T-1)**

7.2.1.4. Unit(s) of measure that conform(s) to the DoD Facility Analysis Category code in accordance with the DAF Category Codes website. **(T-1)** The website is at <https://usaf.dps.mil/teams/10758/citcatcode/rpie%20determinations/forms/allitems.aspx>.

7.2.2. A request for a new DAF Category Code will be reviewed against existing codes and criteria to determine if it meets any of the current guidelines for sustainment funding. **(T-1)** If an existing category code does not adequately describe an asset, AF/A4CA will present the new proposed code at the Real Property Configuration Support Panel Working Group for approval and subsequent inclusion in the APSR. **(T-0)**

7.3. Changing the Use/Category Code of Facility. The RPO, with concurrence of using activity, gaining activity, base environmental, fire department, and community planning office presents the proposed change in use to the Facilities Board. Use the Facilities Board meeting minutes to record approval or disapproval of the change. All DAF Category Code changes are required to be documented on an AF Form 123 and signed by the appropriate approval authority. The appropriate signed Facilities Board minutes and slides must be attached to all AF Form 123's. All required documentation will be filed in the official facility jacket folder. **(T-1)**

7.3.1. A request to change the use and category code of a facility is made when there is a shortage of facility space that may be met with underutilized space from another category code. Reference AFI 32-1020, *Planning and Programming Built Infrastructure Projects*.

7.3.2. Approval authority. All AF Form 123 require Facilities Board Approval/Disapproval. Installation commanders and/or BCEs may sign all changes in use except:

7.3.2.1. Munitions and Munitions Maintenance Facilities. To request changes in use of munitions storage and maintenance facilities that would reduce clear zone siting for weapons or munitions and support items, forward AF Form 123 to AFCEC/CIT. AFCEC/CIT will forward the AF Form 123 through MAJCOM to the Air Force Logistics Munitions Division (AF/A4LW) for approval. **(T-1)** For OCONUS and USSF locations send AF Form 123 to detachments for coordination with MAJCOM functional offices and forwarding to AFCEC/CIT for continuation of action. **(T-1)** ANG must request changes of munitions and munitions maintenance facilities through NGB to AFCEC/CIT for AF/A4LW approval. **(T-1)**

7.3.2.2. Family Housing. Facilities cannot be converted to or acquired as military family housing units unless the number of units to be converted or acquired has been specifically authorized by law. **(T-0)** Reference 10 USC § 2822, *Requirement for Authorization of Number of Family Housing Units*.

7.3.2.2.1. For permanent conversion (change in use) of family housing units to other use, route an installation commander signed conversion request (to include coordination with receiving organization) and an AF Form 123, through the Air Force Portfolio Management (AFCEC/CIM), to AF/A4C for SAF/IEI approval. For OCONUS locations send AF Form 123 to detachments for coordination with MAJCOM functional offices and forward to AFCEC/CIT for continuation of action. Reference: AFI 32-6000.

7.3.2.2.2. For temporary changes in use (diversion) of less than three years, the AFCEC/CIM approves in accordance with AFI 32-6000. Diversions of non-surplus family housing for use by unaccompanied key and essential personnel are the only temporary changes in use allowed. For OCONUS locations send AF Form 123 to detachments for coordination with MAJCOM functional offices and forward to AFCEC/CIT for continuation of action. This authority does not apply to ANG.

7.3.2.3. Unaccompanied Housing. For change in use of permanent-party unaccompanied housing facilities identified on the Dormitory Master Plan, route an installation commander's signed change in use request, the AF Form 123 and support documentation through AFCEC/CIM to AF/A4C for approval. For OCONUS locations send AF Form 123 to detachments for coordination with MAJCOM functional offices and forward to

AFCEC/CIT for continuation of action. Reference: AFI 32-6000. ANG must request unaccompanied housing facility change in use through NGB. NGB will coordinate proposed changes with AFCEC/CIM and forward to AFCEC/CIT for AF/A4C approval. **(T-1)** For USSF locations, send AF Form 123 to AFIMSC Det 1 for coordination and Deputy Chief Operations Officer (SF/DCOO) approval. **(T-1)**

7.3.2.4. New Facilities. For new facilities, do not change the use that was justified on DD Form 1391, *FY ___ Military Construction Project Data*, until two years after placed-in-service date. However, if a change in use is necessary because of base mission or other overriding needs, send AF Form 123 through Air Force Civil Engineer Center Facility Sustainment, Restoration and Modernization Design and Construction Division (AFCEC/CFS) to AF/A4C for approval and congressional notification. For OCONUS locations, send AF Form 123 to detachments for coordination with MAJCOM functional offices and forward to AFCEC/CIT for continuation of action. For USSF locations, send AF Form 123 to AFIMSC Det 1 for coordination and SF/DCOO approval.

7.3.2.5. Morale, Welfare, and Recreation. For all recreation centers or facilities constructed or purchased with non-appropriated funds, send AF Form 123 to AFCEC/CIT. AFCEC/CIT will send AF Form 123 to Air Force Services Agency for coordination and approval. **(T-1)** For OCONUS locations send AF Form 123 to detachments for coordination with MAJCOM functional offices and forward to AFCEC/CIT for continuation of action. Reference AFI 34-101, *Air Force Morale, Welfare, and Recreation (MWR) Programs and Use Eligibility*. ANG must request change of use to morale, welfare, and recreation facilities through NGB. NGB will forward AF Form 123 to Air Force Services Agency for coordination and approval. **(T-1)** For USSF locations, send AF Form 123 to AFIMSC Det 1 for coordination and SF/DCOO approval. **(T-1)**

7.3.2.6. Religious Facilities. To change the use of religious facilities, send AF Form 123 to AFCEC/CIT. AFCEC/CIT will send AF Form 123 to Air Force Personnel, Budget and Readiness Division (AF/HCP), (af.hcp.workflow@us.af.mil) for AF/HC approval. **(T-1)** For OCONUS locations send AF Form 123 to detachments for coordination with MAJCOM functional offices and forwarding to AFCEC/CIT for continuation of action. ANG must request change in use of religious facilities through NGB. NGB will send AF Form 123 to AF/HCP (af.hcp.workflow@us.af.mil) for AF/HC approval. **(T-1)** For USSF locations, send AF Form 123 to AFIMSC Det 1 for coordination and with Space Staff and forwarding to AFCEC/CIT for continuation of action. **(T-1)**

7.3.2.7. The BCE may delegate, in writing, signature authority on the AF Form 123 to the Deputy BCE. The BCE may also delegate, in writing, to the RPAO, for inventory adjustments within the same DoD Facility Analysis Category code only. All delegation letters should be maintained in the BCE File Plan.

7.3.3. All change in use/category code changes for facilities must be consistent with the installation planning documents. **(T-1)** There is no requirement to report change in use for Base Realignment and Closure property, unless the Base Realignment and Closure action results in a Joint Basing action where the DAF is the lead service.

7.4. Accounting for RPA Operational Status Codes of Facilities. Upon receiving the required approval Memorandum for Record (MFR), the RPAOs is responsible for changing the RPA operational status code of a facility in the APSR. RPAOs should retain approved MFRs in the facility record. For the use of closed and caretaker operational status codes, reference AFI 32-1015.

Chapter 8

INSTALLATION AND SITE CHARACTERISTICS

8.1. Installations. An installation is a management concept for real property in which the DAF has an interest or jurisdiction and for which the DAF is accountable to the Office of Management and Budget. Installation definition also includes real property that the DAF controls by international agreement with foreign governments or through other rights. An installation may be virtual or a physical location. An installation is composed of a collection of sites under a single installation commander. The sites under the installation are the physical locations.

8.1.1. Major Installation: A self-supporting center of operations for actions of importance to Air Force and Space Force combat, combat support, or training.

8.1.2. Minor Installation: A facility operated by a Regular AF, USSF, Reserve, or Guard unit of at least squadron size that does not otherwise satisfy all the criteria for a major installation.

8.2. Establishing and Naming Installations. Installation commanders and MAJCOM commanders or Field Command (FLDCOM) commanders are required to assign a name, use, and designation to real property that they have acquired following the guideline in AFI 32-9001, *Acquisition of Real Property*.

8.2.1. Use a name that best identifies the geographic location of the installation.

8.2.2. Use the procedures authorized in Air Force Manual (AFMAN) 36-3208, *Awards and Memorialization Program*, to name an installation after a deceased person.

8.2.3. Name airfields for the primary installation they support. Use numerical suffixes if necessary.

8.2.4. Use the official local name and location designation if the DAF shares the installation with a civil, commercial, or government service.

8.3. Designating Installation Type. Identify an installation based on its general use or purpose.

8.3.1. Air Force Base, Air Base, Air Reserve Base, Air Guard Base, or Space Force Base. Use the applicable term for installation from which aircraft operations can be conducted or from which major activities of importance to DAF combat, combat support, and training missions can be supported.

8.3.2. Air Station, Air Reserve Station, Air Guard Station, or Space Force Station. Use the applicable term for installations, with or without a flying mission, that are operated by a regular DAF, Reserve or Guard unit of at least a squadron size that does not otherwise meet the criteria of **paragraph 8.3.1 Note**: Prior to designating an installation as an Air Force Base, Air Station, or Space Force Base, verify the installation category (Major Installation or Minor Installation) with the Air Force Director of Strategic Basing (SAF/IEIB).

8.3.3. Air Force Auxiliary Airfield. Use this term if the installation has an aircraft operating area that supports a primary installation

8.3.4. Air Force Plants. Use this term if the installation is DAF controlled industrial property operated by a contractor.

8.3.4.1. Number DAF plants instead of naming them.

8.3.4.2. Notify the Deputy Assistant Secretary for Acquisition Integration (SAF/AQX) when a facility number is added to industrial real property.

8.3.4.3. Obtain SAF/AQX approval to reassign or renumber the plants.

8.3.5. Family Housing. Establish one installation for all approved leased housing within a metropolitan area. Approved leased housing units within any one metropolitan area may be aggregated into one file.

8.4. Designating Site Types. A site record is the parent entity for the assets located at that site. It must have at least one physical asset associated with it, such as a parcel of land and/or a facility. A site represents a contiguous collection of assets. Each site will be assigned a real property site unique identifier by DAIS. **(T-0)**

8.4.1. (P) Primary Site. A self-supporting site, with or without an aircraft operating area that has facilities for administrative and operating activities to carry out a given mission. For recording and reporting real property, this is typically the parent or control installation.

8.4.2. (A) Auxiliary Site. A site with an aircraft operating area that provides operational activities in support of a primary installation and depends upon a primary installation for administrative and logistical support.

8.4.3. (O) Off-base Site. A site without an aircraft operating area that provides operational, training, administrative or logistical support to a primary, auxiliary or detached site and depends on that site for other support. A site that is separated only by a road, fence or other segregating construction is not considered an off-base site.

8.4.4. (D) Detached Site. A non-self-supporting site used for administrative, operational or training missions not in support of any particular primary, auxiliary or off-base site.

8.4.5. (DL) Detached Leased Site. A non-self-supporting site with a leasehold interest in the entire site, used for administrative, operational or training missions not in support of any particular primary, auxiliary or off-base installation.

8.4.6. (V) Virtual Site. A site that will not have an associated primary site. Virtual sites are most common within the ANG.

8.5. AF Form 1192, USAF Installations Characteristics Report. Installations and AFCEC/CI use this form to document additions, changes and deletions for installations and sites.

8.5.1. Examples of real property actions that require an AF Form 1192 and accompanying MFR.

8.5.1.1. Activation, assignment, and inactivation of all off installation, detached, or detached-leased installations.

8.5.1.2. Transfers within a command.

8.5.1.3. Any name changes.

8.5.1.4. Transfers between installations, DoD services and other U.S. Government agencies or departments, including real property assets.

8.5.1.5. Activation or inactivation of primary or auxiliary installations.

8.5.1.6. Disposal of all off installation, detached or detached-leased installations.

8.5.1.7. Disposal of excess primary or auxiliary installations.

8.5.1.8. Name change in memory of a deceased person. See AFI 36-2806.

8.5.1.9. Classification of primary or auxiliary installations.

8.5.1.10. All ANG installation characteristic changes.

8.5.1.11. Any additional unique characteristic changes not mentioned above.

8.5.2. Do not add, update or delete information in the AFCEC/CI or installation level installation/Site Header File until this report has been approved at AF/A4C. **(T-1)**

8.5.3. AF/A4C approval is required for inter-command transfers. After approval, AFCEC/CI prepares an AF Form 1192 and forwards it to AF/A4C for approval. **(T-1)**

8.5.4. For installations with assets in multiple states, an AF Form 1192 is required for each state. Establish or update information in the installation APSR Installation/Site Header File.

8.5.5. The completed AF Form 1192 is sent to AFCEC/CIT for technical sufficiency review. AFCEC/CIT will then staff the AF Form 1192, the memorandum for record, and a recommendation, for major command commander (MAJCOM/CC) or USSF-equivalent (as required) and AF/A4CA approval. **(T-1)**

Chapter 9

REAL PROPERTY INSTALLED EQUIPMENT

9.1. Real Property Installed Equipment. Real property installed equipment is permanently attached or generally installed as a part of a construction or capital improvement project. The equipment cannot be removed without physically damaging the structural integrity of the asset or degrading the functionality of the asset. Included are those items of government-owned or leased accessory equipment, apparatus and fixtures that are essential to the function of the facility.

9.1.1. Attached or built into/on/upon a real property facility AND necessary to make the facility complete and usable regardless of end-user. If this equipment is removed, it would reduce the designed usefulness, prohibit operation of the facility or decertify the facility from performing its designed function.

9.1.2. The equipment, component or system is required by a Unified Facilities Criteria (UFC), applicable building code, or is part of the Replacement Unit Cost or Sustainment Unit Cost in the DoD Facilities Pricing Guide (e.g., emergency generators, associated automatic transfer switches, heating, ventilation, and air conditioning (HVAC) cooling towers, etc.).

9.2. Real Property Installed Equipment Inventory (RPIE). RPIE may not be listed in the real property inventory. If RPIE is identified by a DAF Category Code, it must be identified in the APSR as an “X” line item (component within ACES) or an “other allocation” (component in NexGen IT) for the purpose of generating a sustainment, restoration and modernization funding requirement. **(T-1)** Inventory and management of this equipment is the responsibility of the Civil Engineer Squadron’s Operations Flight, with the exception of military family housing and unaccompanied housing appliances. These assets are the responsibility of the military housing office. See AFI 32-1001, *Civil Engineers Operations*, for the requirements of RPIE inventory management.

9.2.1. RPIE data is collected, input, maintained and updated in the DAF mandated systems for Operations Management (i.e., NexGen IT), Sustainment Management System (i.e., BUILDER, PAVER, etc.), and future designated sustainment management products.

9.2.2. The EMH program is the authoritative sustainment management suite for military family housing and unaccompanied housing furnishings and appliances. See AFI 32-6000.

9.3. Real Property Installed Equipment Sustainment Funding. Real property assets generate sustainment funding requirements through Facility Sustainment Model, overseen by the OASD (Sustainment) and in accordance with the UFC 3-701-01, *DoD Facilities Pricing Guide*. This model uses the real property inventory to develop programmatic goals that underpin facilities’ plant replacement value.

9.3.1. A facility component must qualify as RPIE before it is considered for inclusion in the model. **(T-1)**

9.3.2. A tri-service facility sustainment working group reviews all requirements periodically to add cost factors of new RPIE components to the model.

9.4. Exclusions. Equipment in Place (EIP), to include organizational or collateral equipment, is not RPIE. EIP is fixed in place or attached to real property, but isn't an integral part of the facility, and therefore may be severed or removed without degrading the functionality and/or physically damaging the structural integrity of the facility regardless of end-user.

9.4.1. EIP does not generate a facilities sustainment funding requirement. Therefore, life cycle costs associated with organizational equipment components cannot be funded with sustainment funding.

9.4.2. The using organization is responsible to budget and fund the acquisition, maintenance, repair and replacement of organizational equipment items.

9.5. RPIE Determinations. Determinations are made using current and existing real property policy to guide if a given component or asset is real property, RPIE, or EPI. There are four major decision levels for real property installed equipment determinations. Determinations should be made at the lowest level possible, and progress through decision levels as complexity and DAF-wide impacts increase.

9.5.1. First decision level. First level resides with the installation RPAO, who uses current and existing real property policy to determine if a given asset is real property or RPIE. In the event the installation RPAO is unable to make a determination, the installation RPAO initiates adjudication or clarification by the second decision level. The Installation RPAO submits a completed RPIE Determination Request Form to AFCEC/CIT, AFRC/A4CA, or ANG. Contact the AFCEC/CIT Program Manager for additional instructions on how to proceed and receive the form.

9.5.2. Supporting documentation is required when a proposal is presented at the second through fourth RPIE determination decision levels. Examples of supporting documentation include but are not limited to: associated DD Form 1391(s), applicable work order management system summaries, pictures, renderings, design drawings, specifications, and detailed descriptions of use/proximity to the mission.

9.5.3. Second decision level. Second level determinations are rendered by AFCEC/CIT in coordination with AFCEC/CO and in consultation with applicable subject matter experts within the Air Force Installation Engineering Division (AFIMSC/IZB) and AFCEC/CF. If AFCEC/CIT is unable to make a determination due to lack of guidance, level of impact, etc., the request is routed to AF/A4CA for third level decision.

9.5.4. Third decision level. AF/A4CA convenes the RPIE Working Group with Headquarters Air Force (HAF), ANG, AFRC, AFIMSC, and AFCEC representatives to investigate and adjudicate the given request. As part of the RPIE Working Group's activities, AF/A4CAR staffs the real property installed equipment determination request for formal coordination and comment across HAF CE functional, AFRC/A4C, and AF/A4C Divisions. AF/A4CAR consolidates comments from all other organizations and presents the results to the RPIE Working Group for decision. If the working group cannot make a determination, the issue is forwarded to the Real Property Working Group for final adjudication.

9.5.5. Upon approval at the second level or above, a memorandum summarizing the final decision will be prepared and routed for the appropriate signature. **(T-1)** If the determination results in the asset being considered RPIE, then the applicable DAF Category Codes are applied and included in the determination memorandum. Once the policy memorandum has

been signed, AFCEC/CITA will distribute to the requester and/or installation RPAOs. (T-1) Additionally, the policy memorandum should be incorporated into the DAF Category Code, RPIE Determinations website. See DAF Category Codes website for complete list of RPIE determinations. Access to the CAC enabled website is: <https://usaf.dps.mil/teams/10758/citcatcode/rpie%20determinations/forms/allitems.aspx>

9.6. RPIE Determination Requirements. Supporting documentation is required when requesting second level through fourth level real property installed equipment determinations.

9.6.1. To meet the “Necessary for the facility to be complete and usable” provision, the items should generally be required by a UFC, applicable building code, or part of the Replacement Unit Cost or Sustainment Unit Cost in the DoD Facilities Pricing Guide. Critical equipment such as emergency generators, associated automatic transfer switches, HVAC cooling towers, etc., necessary for facility completeness and usability are considered a part of “Necessary for the facility to be complete and usable”.

9.6.2. A DD Form 1391 or applicable work order management system summary for a given project should be provided to validate that the costs were included for funding initial construction or part of a renovation.

9.7. References. Refer to [Attachment 5](#) for RPIE examples. The list is not comprehensive but contains examples of ‘types’ of property that meet the RPIE definition. [Attachment 5, Figure A5.1](#) details the delineation between RPIE/Non-RPIE industrial control systems that monitor and/or or cause a direct change to the environment (e.g., boiler control).

9.8. Relocatable Facilities. Relocatable facilities may be used to satisfy space requirements up to the maximum period as stated by DoDI 4165.56, *Relocatable Buildings*. (0-T). See DoDI 4165.56, “relocatable facility” definition and for further guidance, including use, approval, fire, safety, categorization, accountability and antiterrorism requirements. See AFI 32-1020 for annual relocatable facility reporting requirements.

9.8.1. Interim and/or temporary facilities should be kept to an absolute minimum, as short-term as possible, and only in use until the permanent facility is built or their use is no longer required.

9.8.2. Legacy relocatable facilities classified as real property must be inventoried and accounted for as directed in DoDI 4165.56. (T-0)

9.8.3. Relocatable facilities classified as personal property (equipment) will be reported annually by the RPO in accordance with procedures in DoDI 4165.56 and Volume 1 of DoD Manual 8910.01, *DoD Information Collections Manual: Procedures for DoD Internal Information Collections*. (T-0)

9.8.4. Relocatable facilities purchased as equipment and leased facilities cannot be converted to real property unless specified by in DoDI 41165.56. (T-0)

9.9. Intercontinental Ballistic Missile (ICBM) Minuteman III weapons system. Installations and sites will transition financial sustainment responsibility for selected real property and RPIE essential to the weapon system survivability, reliability and availability, to intercontinental ballistic missile infrastructure and equipment, as applicable. (T-1)

9.9.1. Sustainment and management responsibilities will be aligned to the appropriate DAF organizations. **(T-1)**

9.9.2. DD Form 1354, work orders, project close out and other events must be timely, accurate, and apply appropriate accountability requirements. **(T-1)**

9.9.3. Intercontinental ballistic missile infrastructure and equipment is authorized to be supported as a weapon system i.e., Centralized Asset Management Weapon System Sustainment. The approving authority for additions or deletions to the I=intercontinental ballistic missile infrastructure and equipment listing shown in “ICBM Real Property Installed Equipment Demarcation Headquarters Air Force Final 26 June 16” is the Air Force Nuclear Weapons Center, ICBM Systems Directorate (AFNWC/NI) under Air Force Material Command, and Air Force Global Strike Command Directorate of Logistics and Engineering (AFGSC/A4).

9.9.4. Intercontinental Ballistic Missile Infrastructure and Equipment will remain on the real property records in support of financial reporting. **(T-1)**

Chapter 10

FACILITY NUMBER AND ADDRESS REQUIREMENTS

10.1. Facility Numbers. The BCE will ensure unique facility numbers are assigned to all facilities located on or under control of the installation and site, including privately owned. **(T-0)**

10.1.1. The BCE ensures all facility numbers (except linear and privatized assets) may be easily read from the street or parking lot and are compatible with installation and site sign standards. **(T-1)** Where it is not feasible to affix a placard indicating the facility number, the BCE must ensure the facilities are accurately depicted in the installation geospatial information database. **(T-1)**

10.1.2. The RPO will assign a unique facility number to each facility. **(T-0)** Do not include building wing and apartment identifiers in the official facility number. For administrative purposes users may assign letters or numbers to identify apartments, wings or other similar portions of buildings or structures for use on the installation and site.

10.1.3. Buildings that are connected by open breezeways or corridors are considered separate buildings and assigned individual numbers. Facilities must have a common wall to be included under one facility number. **(T-1)**

10.1.4. Square footage for covered walkways or enclosed corridors that connect two facilities must be divided equally and applied to each facility that is connected. **(T-1)** An exception is a building built and accepted in phases on a single work order. See DAFMAN 32-1084, *Standard Facility Requirements*, for guidance on calculating area amounts.

10.1.5. The RPO will assign a facility number to a 'proposed facility' in NexGen IT. **(T-1)** The same number may appear on early engineering drawings and consistently identify the facility during and after the construction. Real property unique identifiers are requested during the design phase of a project.

10.1.6. Facility numbers may be assigned to facilities for which the DAF has no formal property interest e.g., municipal airports on which the ANG has a joint-use agreement and responsibility for a portion of the sustainment, restoration, and modernization. **(T-1)**

10.1.7. Facility numbers must be assigned to real property, such as monitoring wells, located off the installation or on private property. **(T-1)** The facility number will be linked to the grant number. **(T-1)**

10.1.8. Facility numbers may be assigned to tents. However, only concrete tent pads and hardwired utilities will be considered real property. **(T-1)**

10.1.9. The facility number on an asset must match the facility number listed for that asset in the APSR. **(T-1)** Additionally, facility number listing in the installation geospatial information database must match the facility number within the APSR. **(T-0)**

10.2. Facility Addresses. The RPAO, in consultation with the governing post office, will assign unoccupied buildings a street address by entering the facility number and street name in the APSR and provide address to the Geospatial Information Office information database. **(T-1)** Garages and other outbuildings should have the same address as the primary facility or house.

10.2.1. Remote sites without assigned personnel may have a zip code as the official address in the APSR. The latitude and longitude can be used if no security concerns exist.

10.2.2. The official address of the installation and site will be the single address at the main gate to which express mail would be delivered if no other address has been established. **(T-1)** If the installation and site does not receive mail, then its zip code will function as its address. **(T-0)**

10.2.3. Installation commanders may name streets within the installation and site boundaries under their jurisdiction. Memorialization of facilities or installations is a Manpower, Personnel and Services (AF/A1) function. Guidance for memorialization is contained in AFMAN 36-2806, *Awards and Memorialization Program*.

Chapter 11

AUTHORITIES FOR ACCEPTANCE OF REAL PROPERTY INTO THE REAL PROPERTY INVENTORY

11.1. Authorities for Acceptance.

11.1.1. The Business Systems and Information Directorate led by DASD (INF) approves the real property acceptance requirements documents and establishes general component implementation requirements for acceptance of real property of all acquisition types. See Business Systems and Information Directorate, Real Property Accountability website at https://www.acq.osd.mil/eie/BSI/BEI_RPA.html.

11.1.2. The Business Process Reengineering Real Property Construction in Progress Requirements document identifies specific implementation requirements for recording and reporting construction in progress. Additional instruction for accepting construction, and inventory adjustments are found in UFC 1-300-08, *Unified Facility Criteria for Transfer and Acceptance of DoD Real Property*. For additional information, see [Chapter 12](#).

11.2. Executive Agents. The Departments of the Air Force, Army, Navy and Washington Headquarters Services are the only executive agents in DoD that may hold titles to U.S. Government real property on their inventories. Therefore, all real property on military installations and sites are accounted for by an executive agent, including privately owned and operated properties (e.g., bank, credit union buildings, privatized housing and utilities). Defense agencies, non-appropriated fund activities (e.g., theaters, community centers and some fitness centers), and Army Air Force Exchange Service organizations occupy and control property that is administratively accounted for by the military department that holds the responsibility for that property in the annual reports to the Office of Secretary of Defense and General Services Administration or as set forth in section IV.E. of the Deputy Secretary of Defense memorandum entitled, "Land Acquisition and Leasing in the United States", dated 22 Feb 2021.

Chapter 12

ACCOUNTABILITY OF REAL PROPERTY ACQUISITIONS

12.1. Types of Acquisitions and Accountability Procedures.

12.1.1. Acquisitions that meet the capitalization threshold require the RPO to capitalize the asset. New acquisitions must be entered into the APSR within 10 business days of acceptance. Source documentation is to be included for a complete audit trail of the transaction. For additional guidance on the acquisition of real property, see AFI 32-9001. **(T-0)**

12.1.1.1. Updates for capital assets must be recorded in the accounting period the transaction occurs. **(T-0)** This takes priority over the requirement of 10 business days to ensure that financial reporting is not adversely impacted.

12.1.1.2. When deviations from the 10 business days occurs record it by memorandum for record and file as supporting documentation for financial reporting auditability. **(T-0)**

12.1.2. The nine acquisition types involve acceptance of and by:

12.1.2.1. New construction or capital improvement to an existing asset.

12.1.2.2. Purchased land with or without facilities.

12.1.2.3. Leases.

12.1.2.4. Condemnation processes.

12.1.2.5. Revision of a previous acquisition contract.

12.1.2.6. Transfer from another DoD Service.

12.1.2.7. Transfer from one federal entity to another.

12.1.2.8. A gift or donation.

12.1.2.9. OCONUS acquisition types as shown in AFI 32-9001.

12.2. Contractor and Other Organization Requirements. Generally, subject to the terms of their contract or other agreement (e.g., lease) with the DAF, contractors and others may retain title to facilities they construct for their use during the performance of a contract. Generally, the contractor may remove the structure or may donate it to the DAF, if the DAF elects to accept it. After seeking AFCEC/CI approval, the BCE can accept the property by:

12.2.1. Using a final DD Form 1354, signed by an appropriate agent and BCE, accepted by the RPAO and marking it as inventory adjustment.

12.2.2. Requiring a warranty deed from the owner to protect the government's interest.

12.2.3. Project managers should research records on the asset to establish an initial cost and obtain any available source documentation.

12.2.4. Acceptance of Fee Interest requires either a deed, a final DD Form 1354 or its equivalent from any other entity and additional key supporting documentation.

12.3. Land Withdrawal. Land withdrawn from the public domain is accepted into the real property inventory as stewardship land and is not capitalized. No cost is reported with public domain lands on any report.

12.4. Acceptance and Accounting for Construction in Progress.

12.4.1. Construction in progress is an accounting term that refers to a temporary classification of facility-type assets under construction. The costs of new construction and capital improvements are accumulated in a Construction in Progress Account while the asset is under construction. Construction in Progress Accounts include all costs incurred to bring the asset to a form and condition suitable for its intended use. The sum of the individual costs in the Construction in Progress Account will determine the total cost of the asset that is then recorded in the appropriate general property, plant, and equipment ledger account. **(T-1)**

12.4.2. Funding Entity. Construction in progress for real property (including improvements) is reported by the funding entity in its Construction in Progress Account until the asset is placed-in-service. When the asset is placed-in-service, the construction in progress will be relieved by the funding entity. **(T-1)** At this time, an asset will be recorded by the funding entity and interim DD Form 1354 will be used to document the new construction. **(T-1)**

12.4.2.1. If additional costs continue to be incurred after the asset is placed-in-service, those costs will continue to be recorded in the funding entity's Construction in Progress Account. **(T-1)**

12.4.2.2. Upon final contract closeout, construction in progress will be transferred with the final DD Form 1354, in accordance with the installation and site where the asset is located. **(T-1)** Reference Office of the Undersecretary of Defense Memorandum: *Real Property Financial Reporting Responsibilities Policy Update* (FMP #19-05), dated 15 March 2019, *Policy Update Regarding Financial Reporting Responsibilities for Real Property Technical Bulletin* 2017-2 and the FASAB Handbook. **(T-0)**

12.5. Accepting New Construction from Construction Agents.

12.5.1. Before acceptance of the real property asset, the RPAO or designee, must acknowledge to the construction agent that the real property asset is ready for official acceptance in the real property inventory. **(T-1)** The DoD construction agent will execute and provide the DD Form 1354 document on the placed-in-service date. **(T-1)**

12.5.2. The RPO will provide a copy of the executed DD Form 1354 document to the sponsoring entity at the acceptance transaction. **(T-1)**

12.5.3. The placed-in-service date on the DD Form 1354 is the calendar date the real property asset (or portion of the real property asset) is available and accepted for use by the DAF. On this date the DAF receives legal interest, warranties begin and the government assumes liability for the asset. For all acquisitions governed by UFC 1-300-08, this date reflects the date an interim *Transfer and Acceptance of Military Real Property* document (DD Form 1354) is signed and title for assets listed on the acceptance form is transferred to the DoD on behalf of the U.S. Government. The RPAO will ensure the placed-in-service date in the APSR is the same as that on the DD Form 1354 and the installation geospatial information database. **(T-1)**

12.5.4. The RPAO or financial improvement and audit remediation designee must validate and verify all auditable supporting documentation for each real property asset prior to acceptance. **(T-1)**

12.5.5. The RPO capitalizes facilities or improvements to facilities at the full cost accumulated in the Construction in Progress Account. At the time of acceptance, the amount accumulated in the Construction in Progress Account will be relieved and transferred to the appropriate asset account. **(T-1)**

12.5.6. The total cost accumulated in construction in progress at the time the asset is placed-in-service is documented on the interim DD Form 1354. The RPO should not use project estimates or DD Form 1391 to record and capitalize an asset.

12.5.7. In the case of construction, the amount accumulated to date in the Construction in Progress Account is the final cost paid for a facility and the amount that should be recorded on DD Form 1354. It is not limited to what is reported on the contract documentation. Each supplier should provide invoices at the level of detail defined in the terms and conditions of the contract or order. The construction in progress amount is the full cost of a facility.

12.5.8. The facility, or portion thereof, may be occupied only after the BCE or designated appropriate signature authority signs the interim DD Form 1354. The DAF will only occupy the portion of the facility accepted on the interim DD Form 1354. **(T-1)**

12.5.9. DoD Regulation 7000.14-R, *Financial Management Regulation*, Volume 4, Chapter 24, prescribes the financial management criteria and procedures for acceptance of construction in progress and effects on the general ledger control accounts. Accountability for all constructed assets will follow the requirements in UFC 1-300-08, and any revisions and the Real Property Construction in Progress Requirements. **(T-0)** Coordination between the project manager, the RPAO and the financial management or fiscal officer is necessary to ensure that the respective record balances for capitalized real property are in agreement. **(T-0)**

12.5.10. Upon receipt of the final DD Form 1354 and completed construction documents, the RPAO will adjust the APSR facility account to reflect the total final cost. **(T-1)** Obtain the DD Form 1354 during final inspection of the facility either by attending in-person or having an attendee obtain the document.

12.6. Accepting Construction Accomplished by the BCE.

12.6.1. The construction agent will prepare a DD Form 1354 for construction of all new facilities and other property meeting the criteria for capitalization, minor construction or alteration performed by contractors or installation labor. **(T-0)**

12.6.2. The BCE or designated appropriate signature authority will sign the DD Form 1354 and capitalize the facility within 10 business days of placed-in-service date. **(T-1)**

12.7. Documentation. For the purpose of an audit trail of the Construction in Progress Account, the project construction agent and/or the sponsoring entity must retain the supporting documentation for the respective portion of the project for which they have fiscal accountability. **(T-1)** For an accepted real property asset and for the purpose of an audit trail, the project construction agent and/or the sponsoring entity must provide key supporting documentation to the RPO which is retained in the facility folder. **(T-1)** See [Attachment 3](#).

12.8. Accepting Construction in Foreign Countries. The host nation may accomplish the acquisition or construction of facilities, rather than a United States construction agent. When the facility is placed-in-service, the data and background material furnished by the host nation may be accepted in lieu of the interim DD Form 1354. The RPO will adjust the estimated capitalized amount in the real property inventory to reflect the actual total construction costs when final documents are provided. **(T-1)**

12.9. Accepting New Family Housing and Improvements.

12.9.1. A single facility on a work order or with a project number that covers several facilities may be accepted as completed and capitalized on an interim DD Form 1354. See UFC 1-300-08, and the Real Property Construction in Progress Requirements. Multiple housing units on one work order may have acceptance staggered over more than one year and should be recorded at placed-in-service date using the preliminary or interim DD Form 1354 as supporting document. See Real Property Inventory Requirements for real property unique identifier requirements.

12.9.2. When government-controlled family housing and support facilities are maintained by contract, the contractor should provide adequate data (as determined by the DAF) and documentation for the real property inventory for any improvement work accomplished that meets the capitalization threshold.

12.10. Accepting Real Property Acquired by Government Purchase Card. For purchases of property that could be considered real property or real property installed equipment, complete and document coordination using the Department of the Air Force-mandated IT systems or, in the absence of the approved IT system, utilizing the AF Form 332, *Base Civil Engineer Service Request*. The property may be accepted into the APSR after the fact with a final DD Form 1354, provided it meets the criteria to be considered real property installed equipment. If advanced approval is not in writing, the property will be treated as unit-owned equipment. **(T-2)** If unit funds are used to purchase items considered to be real property installed equipment, unit funds should sustain and replace the equipment.

Chapter 13

ACCOUNTING FOR DAF ENTITIES ON NON-DAF PROPERTY (INGRANTS)

13.1. Establish Ingrant Inventory Records. The RPO establishes DAF inventory records for property (or detached leased facilities) that the DAF does not own but acquires for use by lease, permit, easement, license or another written legal instrument. These records show the nature of the DAF ‘interest’ and are identified in the financial statement and real property inventory record as being ‘leased’. These properties must be assigned to a real property site unique identifier and a real property unique identifier to be linked to the instrument(s). **(T-1)** This entry includes both operating and capital leases.

13.1.1. The RPO will maintain data in the real property inventory on the terms and other specific legal characteristics of each instrument in accordance with DoDI 4165.14 and AFI 32-9001. **(T-0)** All real property assets associated with the legal agreement will be assigned a real property unique identifier and a facility number. **(T-2)**

13.1.2. Environmental contamination and cleanup projects require linkage of a facility number and real property unique identifier to real property located both on and off the host installation and site.

13.1.2.1. Access to property for which DAF has no other interest may be accepted into the real property inventory for environmental remediation purposes. The interest will be minimal and must be documented with a real estate instrument. **(T-1)** Also, the property must be given a facility number and DAF Category Code. **(T-1)**

13.1.2.2. All real estate instruments, CONUS and OCONUS, must be entered into the APSR and associated with a real property unique identifier and a real property site unique identifier. **(T-1)**

13.1.3. Lease interest for property owned by a non-government entity must be accepted into the real property inventory within 30 days of placed-in-service date and data elements populated to ensure accurate business management, reporting and accountability. **(T-1)**

13.1.3.1. Leases originally signed with acquisition projects will be transferred to traditional documents at renewal. **(T-0)**

13.1.3.2. Occupancy Agreements for property leased from General Services Administration are required to be captured in the real property inventory. See AFI 32-9003. **(T-1)**

13.1.4. DAF facilities constructed on another military service’s installations will be transferred at acceptance, for accountability purposes, to the host component and identified with the host Installation Facility Number, Installation Code and Installation Name. **(T-1)** Improvements made by the DAF to these facilities will be reported to the host installation RPAO with a DD Form 1354 and sufficient supporting documentation to provide auditability of the transaction. **(T-1)** The DAF will continue to submit the Program Objective Memorandum for sustainment, restoration and modernization for these facilities although they will no longer be reported to OSD and General Services Administration as ‘owned’ by the DAF. **(T-1)** The DAF will continue to report them on the financial statement as ‘used’ by DAF for mission purposes. **(T-0)**

Chapter 14

ACCOUNTABILITY FOR NON-DAF ENTITIES ON DAF INSTALLATIONS

14.1. Non-Department of the Air Force Occupancy. DoD agencies may fund and maintain sole occupancy and use of a facility on DAF property for business purposes. Although the facility is carried on the host DAF installation's real property inventory for accountability, it is not reported as used by the DAF for Chief Financial Officers Act and DAF financial statements.

14.1.1. The DAF requires a complete DD Form 1354 from the transferring entity and records the property as 'owned' by the DAF for physical accountability purposes only. The RPAO will ensure that appropriate cost, funding and organizational codes are correctly entered into the APSR. **(T-1)** This will ensure sustainment, restoration and modernization funding are earned by the responsible service or entity. Proper coding will ensure that the APSR does not report costs associated with these properties on the DAF financial statements.

14.1.2. Per **Attachment 3** of this publication, the RPAO will ensure the applicable key supporting documentation is received at project completion from the tenant or funding sponsor to support an audit trail of the final costs paid for the facilities, in addition to the DD Form 1354. **(T-0)** The RPAO will validate that support agreement or rights and obligations are in place and that properly recorded codes are entered in the APSR. **(T-1)**

14.1.3. The funding sponsor must provide a physical or scanned copy of the interim and final DD Form 1354 to RPAO within 10 business days of acceptance of the facility in the real property inventory for all facilities funded by other than the Regular DAF component. **(T-1)**

14.2. Financial Reporting Organization Requirements. In accordance with DoD 7000.14-R *Financial Management Regulation* Volume 4, Chapter 24, section 240204, real property must be reported on the financial statements of the installation host on whose installation a real property asset is located. **(T-0)** The financial reporting organization is the DoD component accountable for the real property asset. The DAF is responsible for sustainment requirements of DAF real property asset and reports these assets on its financial statements. **(T-1)**

14.2.1. The military service or Washington Headquarters Services (installation host) where the asset is located should report financially in-service real property.

14.2.2. Working capital funds will continue to financially report real property on sites where they are the installation host and will impute costs as needed where they are not the host. **(T-1)**

14.2.3. A DoD component funding construction will report the construction in progress. **(T-1)** Once the asset is placed in service, if the funding DoD Component is not the installation host, then the asset will need to be transferred from the funding DoD Component to the installation host. **(T-1)**

14.2.4. Capitalized improvements will be financially reported by the entity with reporting responsibility for the improved asset. **(T-1)**

14.2.5. Reporting entities will disclose the nature of their real property financial reporting responsibilities in their management representation letters and notes to their financial statements. **(T-1)** Real property must be reported on the financial statements of the installation host on whose installation a real property asset is located. **(T-1)**

14.2.6. DoD real property that is not located on a DoD installation (including property located on an installation that is hosted by an entity other than DoD) will be reported on the financial statements of the military department that is the installation host having jurisdiction of the real property asset. **(T-0)**

14.2.7. If a real property asset is located on a DoD installation that is funded by an entity that is not part of the consolidated DoD financial statements, it will be the financial reporting responsibility of the non-DoD entity. **(T-0)**

14.2.8. For additional context and guidance, refer to FMR, Volume 4, Chapter 24 and *Federal Accounting Standards Advisory Board* Technical Bulletin 2017-2, “Assigning Assets to Component Reporting Entities”.

Chapter 15

ACCOUNTING FOR DISPOSAL OF PRIVATELY-OWNED AND OPERATED REAL PROPERTY

15.1. Privatized Utility Systems and Privatized Housing.

15.1.1. Upon completion of the privatized utility reconciliation, the installation RPAO must ensure accountability of all privatized utilities additions or deletions are updated in the installation real property inventory. **(T-1)**

15.1.2. Utility systems are generally sold by bill of sale and have no other real property attributes. A license or easement for the new owner to access and service equipment on the installation is required. The aggregate records require adjustment to accurately reflect what was sold and what is still owned for the audit trail and future funding. The real property asset Interest Type code of the sold utility system is Government/Private Agreement (GVPV). **(T-1)**

15.1.3. The Military Housing Office and RPAO will reconcile privatized housing asset records and geospatial information annually and ensure that these records are accurately presented in the non-equity assets table of the APSR. **(T-1)** A memorandum for record signed by the RPAO stating that this action is completed should be placed in the facility folder.

15.1.3.1. The RPO will maintain privatized assets within the APSR as non-equity. **(T-1)** New homes and supporting facilities (e.g., playgrounds, pools, community centers, maintenance facilities) that are constructed on government-owned property by the privatized housing project owner as part of the privatization project must be recorded in the APRS as non-equity. **(T-2)**

15.1.3.2. For privatized housing assets that no longer exist on government-owned property, the RPAO will transfer the privatized housing assets to an “active” state and delete the property records from the APSR, utilizing the disposal process in accordance with AFI 32-9004. **(T-2)**

15.1.3.3. The RPAO will update privately owned/privatized asset records annually. **(T-1)** The Real Property Asset Interest Type code must be updated in accordance with the current version of the Real Property Information Model (RPIM) for Government/Private Agreements, Military Housing Privatization Initiative (MHPI), or if owned by a private entity, e.g., franchise bank (use code PRIV). **(T-1)** Complete the transaction and modify the real property inventory within the same month as the disposal documents are signed.

15.1.3.4. Disposal of the land with or without improvements will generally include portions of roads, fences and other assets accounted for in aggregate records. Delete those portions of sold real property from the real property inventory aggregated records at time of sale. **(T-1)**

15.2. Demolition of Facilities. Record expected sales or salvage values less any costs necessary to prepare the facilities for disposal through sale, trade or donation. Do not disclose costs of deferred maintenance. Facilities disposed by demolition have no net sales or salvage value but do have associated costs that must be accrued and reported in accordance with FASAB Handbook, Statements of Federal Financial Accounting Standards No. 6: Distinguishing Basic Information,

Required Supplementary Information, and Other Accompanying Information. **(T-1)** The two key criteria for a reportable liability are that a future cost is probable and that the cost can be estimated.

15.3. Accounting for Real Property Inventory with Environmental Circumstances.

15.3.1. Accounting for assets with an environmental liability must be considered. **(T-1)** An environmental liability is an expected future outflow or expenditure of resources and includes the estimated environmental costs associated with the future closure of operations, including closure and disposal of real property assets. The cost for environmental liabilities associated with real property assets (asset-driven liability) must be disclosed on the DAF financial statement, Note 14, and is estimated using real property asset data. **(T-1)** Asset-driven liability costs are reported on the DAF financial statement in one of two categories, Environmental Closure Requirements and Asbestos.

15.3.2. The RPAO will coordinate with environmental management on the following:

15.3.2.1. Assist the Civil Engineer Installation Management, Environmental Element and the local AFCEC Installation Support Section to reconcile real property records with environmental data system records annually. **(T-1)**

15.3.2.2. Record and maintain environmental restriction coding in the APSR. **(T-1)**

15.3.2.3. As requested, provide information from the real property records, such as a list of types of facilities with environmental closure requirement and with asbestos restrictions. **(T-1)**

15.3.2.4. Provide a list of applicable real property where changes have occurred, such as a new facility or modification to support environmental inspections, assessments and audits. **(T-1)**

15.3.2.5. For assets with environmental liability that qualify for inclusion into the real property record, ensure a real property unique identifier is assigned and communicated to the environmental section. **(T-1)**

Chapter 16

ACCOUNTING FOR BASE REALIGNMENT AND CLOSURE INSTALLATIONS

16.1. Real Property Records During a Base Realignment and Closure Due to a Joint Basing Action.

16.1.1. In the event of a joint basing action, where the Air Force or Space Force will be the lead “supporting” Service for the joint base to a “supported” Service component:

16.1.1.1. AF/A4CA, AFCEC/CIT, and installation RPAOs will create a working group to ensure all real property data is accounted for appropriately. **(T-1)**

16.1.1.2. RPAO will ensure real property assets transfer from the supported components to the DAF in accordance with the established DoD joint basing guidance and implementation plan. **(T-0)**

16.1.1.3. RPAO will ensure the transfer includes those actions required to transfer real property assets and records from the authoritative real property inventory system of the supported component to the DAF real property APSR. **(T-1)** The result is the archiving of real property records in the inventory of the supported component(s) and the addition of real property records to the inventory of the DAF. **(T-1)**

16.1.1.4. AFCEC/CIT will ensure the supported component(s) will provide the DAF with the most current inventory as recorded in the supported components database of record and accountability. **(T-0)**

16.1.1.5. Prior to memorandum of agreement (MOA) execution, the AFCEC and supported components will conduct joint facility surveys to: 1) identify and document the current occupants; and 2) determine the condition of each facility in accordance with the established facilities investment guidance. **(T-1)**

16.1.1.5.1. If the DAF requests a change in facility occupancy, the change should not occur unless agreed to by the occupying tenant or the supported component. **(T-1)**

16.1.1.5.2. A condition index or Q-rating agreed to by the DAF and supported components will be populated in the real property inventory for each asset. **(T-1)**

16.1.1.5.3. Facilities occupied by the Army and Air National Guard will be properly identified in the real property inventory by population of the Reimbursable Agreement Support Code. **(T-1)** This code reflects the type of federal and state cost share agreement(s) for sustainment and operations support.

16.1.1.6. The installation RPAO will review the inventory records in close coordination with the supported component(s) to duly reconcile all errors and anomalies in addition to those identified by OSD from the facilities assessment database. **(T-1)** All errors and anomalies will be corrected in the supported component's database of record prior to transfer as required OASD (Sustainment) guidance. **(T-0)**

16.1.1.7. The AF/A4CA and AFCEC/CIT will accept responsibility to account for, manage, and report all transferred real property assets to ensure that: 1) all assets are efficiently and effectively managed; 2) the inventory is accurately maintained; and 3) all

transactions for the acquisition, management, and disposal of real property can be audited in their entirety and reported accurately. **(T-0)**

16.1.1.8. AFCEC will ensure the transfer of real property assets will be in accordance with a detailed timeline that lays out the critical path of required actions, to include but not limited to review and staffing of real estate agreements, transfer of system records, and signature authority. **(T-1)** This timeline will be included in the MOA Implementation Plan. **(T-0)**

16.1.2. In the event of a Joint Basing action where the Air Force or Space Force is the “supported” Service for the Joint Base to a “supporting” Service component, AF/A4CA, AFCEC/CIT, and installation RPAOs will:

16.1.2.1. AFCEC will ensure real property assets transfer from the DAF to the supporting component in accordance with the established DoD Joint Basing guidance and implementation plan. **(T-0)**

16.1.2.2. RPAO ensures the transfer includes those actions required to transfer real property assets and records from the DAF real property APSR to the authoritative real property inventory system of the supporting component. **(T-1)** The result is the archiving of real property records in the DAF real property APSR and inventory of the supporting component.

16.1.2.3. AF/A4CA will ensure the DAF provides the supporting component with the most current inventory as recorded in the DAF real property APSR. **(T-0)**

16.1.2.4. Prior to MOA execution, the DAF and supporting component will conduct joint facility surveys to: 1) identify and document the current occupants; and 2) determine the condition of each facility in accordance with the established facilities investment guidance. **(T-1)**

16.1.2.4.1. If the supporting component requests a change in facility occupancy, the change should not occur unless agreed to by the tenant, if occupied by a tenant, or the DAF. **(T-1)**

16.1.2.4.2. Facilities occupied by the Army and Air National Guard will be properly identified in the real property inventory by population of the "Reimbursable Agreement Support Code". **(T-1)** This code reflects the type of federal and state cost share agreement(s) for sustainment and operations support.

16.1.2.5. AF/A4CA and AFCEC/CIT will review the inventory records in close coordination with the supporting component to duly reconcile all errors and anomalies in addition to those identified by OSD from the facilities assessment database. **(T-1)** All errors and anomalies will be corrected in the supported component’s database of record prior to transfer as required by OASD (Sustainment) guidance. **(T-0)**

16.1.2.6. AFCEC/CIT ensures the transfer of real property assets will be in accordance with a detailed timeline that lays out the critical path of required actions, to include but not limited to, review and staffing of real estate agreements, transfer of system records, and signature authority. **(T-1)** This timeline will be included in the MOA Implementation Plan. **(T-0)**

16.2. Reporting Responsibility. The BCE will transfer all Base Realignment and Closure records to AFCEC for processing. **(T-2)**

16.2.1. The host installation and AFCEC representatives must sign a MOA to define individual responsibilities. **(T-2)**

16.2.2. The RPAO will record base realignment and closure real property in accordance with inventory requirements, as well as site and asset real property unique identifier requirements. **(T-2)**

16.2.3. AFCEC should provide documentation to the host installation RPAO sufficient to maintain accurate and up-to-date real property records. AFCEC should provide copies of leases, easements, licenses and deeds to both the host installation RPAO and the responsible United States Army Corps of Engineers regional office.

16.2.4. AFCEC should notify the host installation RPAO, NGB/A4, United States Army Corps of Engineers and AF/A4CA of completion of the Base Realignment and Closure Installation transfer within 30 days of filing final deeds and provide audit trail documentation of any property at the installation or site still owned by the DAF.

16.3. Geographically Separated Locations during a Joint Basing Action.

16.3.1. Geographically separated locations are non-adjacent property or facilities owned by, leased to, or otherwise possessed by a DoD component, whose relative proximity to a joint base makes it feasible to receive installation support functional services from a joint base installation. Geographically separated locations are defined as "sites" in the real property inventory.

16.3.2. A4/CA will approve transfers of geographically separated locations to the supporting component in accordance with the schedule detailed in the MOA implementation plan. **(T-0)**
All geographically separated locations associated with a named installation will transfer **unless:**

16.3.2.1. Listed in the installation inventory provided to congress pursuant to the Base Realignment and Closure Act § 2687, as a separate installation (which is dispositive evidence that the Geographically Separated Location is not covered by the recommendation). **(T-0)**

16.3.2.2. A variance is approved pursuant to the variance approval process set out in DoD Initial Guidance for the Base Realignment and Closure Joint Basing Implementation plan. **(T-0)**

16.3.3. When the DAF is the joint base supported component, the installation RPAO and AFCEC/CIT will review their existing inventory of geographically separated units locations (GSU) to determine which if any GSU locations are variance candidates. This inventory review, and any proposed variances, must be identified prior to MOA execution. **(T-1)**

Chapter 17

REAL PROPERTY INTEREST OUTSIDE THE UNITED STATES (I.E., IN FOREIGN NATIONS)

17.1. Responsibilities. DAF real property rules and regulations apply to interests held in foreign nations as long as they do not contradict the Status of Forces Agreement or applicable international agreement governing the property.

17.2. Land Management. Chapter 5 requirements apply to installations and sites in foreign nations. **Exceptions:**

17.2.1. Installation boundary surveys.

17.2.1.1. Surveys will be in accordance with the applicable international agreements and boundaries described in the host nation/U.S. bilateral consignment agreement. **(T-0)** Surveys are performed by RPO or the host nation or jointly, in a nationally recognized format.

17.2.1.2. Surveys will be filed with local authorities in accordance with the Status of Forces Agreement or respective bilateral agreement, or with the appropriate local authorities. **(T-0)** This also applies to surveys for easement and lease ingranths with terms greater than 20 years.

17.2.1.3. Encroachments discovered during an annual boundary survey will be resolved in accordance with the Status of Forces Agreement or respective bilateral agreement governing the property. **(T-0)**

17.2.2. Real property determined excess to DoD needs will be reported excess in accordance with DoDI 4165.69, *Return of DoD Sites Overseas*, *Chairman of the Joint Chiefs of Staff Instruction (CJCSI) 2300.02K, Coordination of Overseas Force Structure Changes and Host-Nation Notification*, *CJCSI 2300.03D, Realignment of Overseas Sites*, AFI 10-504, *Overseas Force Structure Changes and Host Nation Notification*, or applicable international agreement and in coordination with the U.S. Department of State. **(T-0)**

17.2.3. When considering vacating leased property, take prompt action to relocate DAF and DoD activities in leased building space into DoD consigned host nation installation, and to dispose of excess leaseholds in accordance with the Status of Forces Agreement, or applicable international agreement.

17.2.4. Outgranting property will be done to the extent allowable by the Status of Forces Agreement or applicable international agreement. See AFI 32-9003. **(T-0)**

17.3. Managing Real Property Facilities. Chapter 6 requirements apply to installations and sites in foreign nations with the following **Exceptions**:

17.3.1. Follow the Status of Forces Agreement or other applicable international agreement for guidance in submitting environmental documentation.

17.3.2. In addition to the environmental documents required by the Status of Forces Agreement or other applicable international agreement, additional environmental effects documents are required in accordance with AFI 32-7091, *Environmental Management Outside the United States*. For contingency locations, an environmental conditions study is required in accordance with DoDI 4715.22, *Environmental Management Policy for Contingency Locations*.

WILLIAM H. KALE III, Brig Gen, USAF,
Director of Civil Engineers
DCS/Logistics Engineering & Force Protection

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFI 10-504, *Overseas Force Structure Changes and Host Nation Notification*, 21 October 2011

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AFI 32-1020, *Planning and Programming Built Infrastructure Projects*, 18 December 2019

AFI 32-1015, *Integrated Installation Planning*, 30 July 2019

AFI 32-10112, *Installation Geospatial Information and Services*, 27 September 2018

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AFI 32-7091, *Environmental Management Outside the United States*, 13 November 2019

AFI 32-9001, *Acquisition of Real Property*, 28 September 2017

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AFI 34-101, *Air Force Morale, Welfare, and Recreation (MWR) Programs and Use Eligibility*, 16 April 2019

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DoDI 4165.70, *Real Property Management*, 31 August 2018

DoDI 4715.22, *Environmental Management Policy for Contingency Locations*, 31 August 2018

Federal Accounting Standards Advisory Board (FASAB) Handbook of Federal Accounting Standards and Other Pronouncements, as Amended, Version 17, 30 June 2018

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FY Real Property Inventory Reporting Guidance from the Office of the Assistant Secretary of Defense for Sustainment (OASD (Sustainment)), updated annually

Statement of Federal Financial Accounting Standards 42, Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29 and 32, 25 April 2012

Office of Management and Budget Circular A-16

Public Law 101-645, *Stewart B. McKinney Homeless Assistance Amendments Act of 1990*, 29 November 1990

Reference Memorandum: *Policy Update Regarding Financial Reporting Responsibilities for Real Property Technical Bulletin 2017-2*

10 USC § 2687 - *Base closures and realignments*, 7 January 2011

32 USC § 708, *Property and Fiscal Officers*, 19 January 2004

36 CFR § 1220.18, *Federal Records; General*, 01 July 2002

Title 42 United States Code § 11411-11412, *Title V of the McKinney-Vento Homeless Assistance Act*, 4 January 1995

Title 54 USC § 306108, *Effect of undertaking on historic property*, 19 December 2014

UFC 1-300-08, *Unified Facility Criteria for Transfer and Acceptance of DoD Real Property, With Change 2*, 16 April 2009; Change / Revision Date: 01 August 2011

UFC 3-701-01, *DoD Facilities Pricing Guide*, updates and changes made frequently

UFC 4-010-06, *Cybersecurity of Facility-Related Control Systems*, 19 September 2016, Change 1, 18 January 2017

E.O. 13327, *Federal Real Property Asset Management*, 06 Feb 2004

Prescribed Forms

AF Form 914, *Physical Inventory Validation Form*

AF Form 1192, *USAF Installations Characteristics Report*

Adopted Forms

AF Form 123, *Request for Changed Use of Real Property*

AF Form 300, *Facility Disposal*

AF Form 332, *Base Civil Engineer Work Request*

AF Form 616, *Fund Cite Authorization*

AF Form 813, *Request for Environmental Impact Analysis*

DAF Form 847, *Recommendation for Change of Publication*

DD Form 1354, *Transfer and Acceptance of DoD Real Property*

DD Form 1391, *FY_Military Construction Project Data*

Abbreviations and Acronyms

ACES-RP—Automated Civil Engineer System-Real Property

AF—Air Force

AFI—Air Force Instruction

AFMAN—Air Force Manual

AFR—Air Force Reserve

AFRC—Air Force Reserve Command

ANG—Air National Guard

ANGI—Air National Guard Instruction

APSR—Accountable Property System of Record

ASD—Assistant Secretary of Defense

BCE—Base Civil Engineer

CE—Civil Engineer

CFR—Code of Federal Regulations

CJCSI—Chairman of the Joint Chiefs of Staff Instruction

CONUS—Continental United States

DAF—Department of the Air Force

DAFI—Department of the Air Force Instruction

DAFMAN—Department of the Air Force Manual

DAIS—Data Analytics and Integration Support system

DBCE—Deputy Base Civil Engineer

DD—Defense Department

DoD—Department of Defense

DoDD—Department of Defense Directive
DoDI—Department of Defense Instruction
EAID—Equipment Authorized Inventory Data
EIP—Equipment in Place
EMH—Enterprise Military Housing
E&C—Existence and Completeness
FAC Code—Facility Category Code
FIAR—Financial Improvement and Audit Remediation
FASAB—Federal Accounting Standards Advisory Board
FLDCOM—Field Command
FY—Fiscal Year
GVPV—Government/Private Agreement
GSU—Geographically Separated Units
HAF—Headquarters Air Force
HVAC—Heating, Ventilation, and Air Conditioning
ICBM—Intercontinental Ballistic Missile
INSC—Inspection Compliance
INSP—Inspection
INVQ—Inventory, Quantitative
IT—Information Technology
MAJCOM—Major command
MFR—Memorandum for Record
MHPI—Military Housing Privatization Initiative
MOA—Memorandum of Agreement
MWR—Morale, Welfare, and Recreation
NexGen IT—Next Generation Information Technology
NGB—National Guard Bureau
OASD—Office of the Assistant Secretary of Defense
OCONUS—Outside the Continental United States
OPR—Office of Primary Responsibility
OUTG—Outgrant
PRIV—Owned by Private Entity

RP—Real Property
RPAO—Real Property Accountable Officer
RPI—Real Property Inventory
RPIE—Real Property Installed Equipment
RPIM—Real Property Information Model
RPO—Real Property Office
RPUID—Real Property Unique Identifier
RPSUID—Real Property Site Unique Identifier
UFC—Unified Facilities Criteria
UM—Unit of Measure
USPFO—United States Property and Fiscal Officers
USSF—United States Space Force

Office Symbols

AF/A1—Air Force Manpower, Personnel and Services
AF/A4C—Air Force Director of Civil Engineers
AF/A4CA—Air Force Asset Management Division
AF/A4LW—Air Force Logistics Munitions Division
AF/HCP—Air Force Personnel, Budget and Readiness Division
AF/S4O—Air Force Deputy Chief, Mission Sustainment
AFCEC—Air Force Civil Engineer Center
AFCEC/CF—Air Force Civil Engineer Center Facility Engineering Directorate
AFCEC/CFS—Air Force Civil Engineer Center Facility Sustainment, Restoration and Modernization Design and Construction Division
AFCEC/CP—Air Force Civil Engineer Center Planning and Integration Directorate
AFCEC/CIM—Air Force Civil Engineer Center Air Force Portfolio Management
AFCEC/GIO—Air Force Civil Engineer Center Geospatial Integration Office
AFCEC/CIT—Air Force Civil Engineer Center Real Property Management
AFCEC/CITA—Air Force Civil Engineer Center Real Property Accountability
AFCEC/CO—Air Force Civil Engineer Center Operations Directorate
AFCEC/CZTQ—Air Force Civil Engineer Center Environmental Quality Technical Support Branch
AFGSC/A4—Air Force Global Strike Command Directorate of Logistics and Engineering
AFIMSC—Air Force Installation and Mission Support Center

AFIMSC/IZB—Air Force Installation Engineering Division

AFNWC/NI—Air Force Nuclear Weapons Center, ICBM Systems Directorate

DASD—Deputy Assistant Secretary of Defense

DASD (EI&E)—Deputy Assistant Secretary of Defense for Energy, Installations, and Environment

DASD (INF)—Deputy Assistant Secretary of Defense for Infrastructure

MAJCOM/CC—Major Command Commander

NGB/A4—National Guard Bureau Headquarters

OSD—Office of the Secretary of Defense

SAF/AQX—Deputy Assistant Secretary for Acquisition Integration

SAF/FM—Assistant Secretary of Air Force for Financial Management and Comptroller

SAF/IE—Assistant Secretary of the Air Force for Energy, Installations and Environment

SAF/IEE—Deputy Assistant Secretary of the Air Force for Environment, Safety and Infrastructure

SAF/IEI—Deputy Assistant Secretary of the Air Force Installations

SAF/IEIB—Air Force Director of Strategic Basing

SAF/IEIR—Principal Director, Real Estate

SF/DCOO—Deputy Chief Operations Officer

SF/S4OI—Installation and Mission Support Division of the Space Staff

Terms

Accountability—The obligation imposed by Law, lawful order, or regulation, accepted by an organization or person for keeping accurate records, to ensure control of property, documents or funds, with or without physical possession. The obligation, in this context, refers to the financial duties, responsibilities, and those obligations necessary for protecting the public interest; however, it does not necessarily impose personal liability on an organization or person. Law, lawful order, or regulation on an officer or other person for keeping an accurate record of property, documents, or funds, including identification data, gains, losses, dues-in, dues-out, and balances on hand or in use. The person having this obligation may or may not have actual possession of the property, documents, or funds.

Accountable Property System of Record—The military service system used to control and manage accountable property records. A subset of existing organizational processes related to the lifecycle management of property; the system that is integrated with the core financial system. For DAF real property these systems are ACES-RP and NexGen IT. Upon full Total Force rollout of NexGen IT, it will be the real property APSR. (T-1)

Acquisition—Acquiring hardware, supplies, or services through either: purchase, lease, or other means, including transfer or fabrication; or by contract with appropriated funds of supplies or

services. The supplies or services may already in existence or may be in the created, development, demonstration, or evaluation stage.

Acquisition Cost—The original purchase, construction, or development cost, net of (less) any purchase discounts.

Activation—Establishing a DAF function at a current DAF installation or facility or the activation of a new installation.

Air Force Controlled Property—Property occupied and used by the DAF or another MILDEP and the DAF has accountability. i.e., leases, license, easements, permits, ingranths, private entity agreements

Appraisal—The act or process of developing an estimated value. An opinion of the nature, quality, value or utility of specific interests in, or aspects of, identified real estate.

Area Amount—The capacity or size of a facility in gross measurement.

Asset—Anything having monetary value. A DoD asset is any item of economic value owned by a DoD component or held in a fiduciary capacity under the control of a DoD component. The item may be physical in nature (tangible) or a DoD component may have a right to control the item (intangible). The value of a DoD asset is expressed in terms of its acquisition cost and control of the asset by particular DoD component must be the result of a past transaction or event. **(T-1)**

Audit Trail—Paper or ‘electronic’ trail that gives a step by step documented history of a transaction.

Auxiliary Installation—An installation with an aircraft-operating area that provides operational activities in support of a primary installation and depends upon a primary installation for administrative and logistical support.

Base Realignment and Closure—The process DoD uses to reorganize its installation infrastructure to more efficiently and effectively support its forces, increase operational readiness, and facilitate new ways of doing business.

Building—A roofed and floored facility enclosed by exterior walls and consisting of one or more levels that is suitable for single or multiple functions and that protects human beings and their properties from direct harsh effects of weather (e.g., rain, wind, sun).

Business Enterprise Architecture (BEA)—The enterprise architecture for the DoD Business Mission Area (BMA). The BEA guides and constrains implementation of interoperable Defense Business System (DBS) solutions as required by title 10 section 2222 of the United States Code1 (10 USC 2222) by guiding system alignment to end-to-end processes. It also guides IT investment management to align with strategic business capabilities as required by the Clinger-Cohen Act and supporting the Office of Management and Budget (OMB) and the Government Accountability Office (GAO) policies.

Cadastral—A public record, survey or map of the value, extent and ownership of land as a basis of taxation.

Capital Improvement—Any improvement that increases the useful life, capacity, or size of an existing asset, regardless of the source of funding or capitalization threshold.

Capital Lease—A lease is classified as a capital lease if one of the following four criteria is met: 1) the lease transfers ownership of the property to the lessee by, or at, the end of the lease term, 2) The lease contains an option to purchase the leased property at a bargain price, 3) The lease term is equal to or greater than 75% of the estimated economic life of the leased property, or 4) The present value of rental and other minimum lease payments, excluding that portion representing executory costs to be paid by the lessor, equals or exceeds 90% of the fair value of the leased property. All other leases are classified as operating leases.

Caretaker—Asset has minimum maintenance for safety and security. Facility may not be inhabited, but is still structurally sound, and may be reused or converted for future use. The utilities have either been disconnected or reduced to a minimum level for safety, security, and/or preservation of the asset.

Category Code—The most detailed level of classification for real property. Denotes a specific real property type and function in accordance with the current version of the Real Property Categorization System and each military department's specific documentation.

Civil Engineer Enterprise Governance—The Civil Engineer Enterprise Governance provides an overarching framework for governing the Air Force Civil Engineer Enterprise by establishing strategy, setting direction, making decisions, and overseeing enterprise-wide civil engineer processes.

Civil Works—Tasks undertaken by the Directorate of Civil Works, United States Army Corps of Engineers that include water resource development activities including flood risk management, navigation, recreation, infrastructure and environmental stewardship and also includes emergency response.

Closed—Asset is not being used or maintained. Specifically, facility is not inhabited, may not be structurally sound, and cannot be economically reused or converted for active use. Facility is identified for demolition, a programmed project has been developed, and is awaiting funding authorization. Utilities must be completely disconnected. **(T-1)**

Construction in Progress—A temporary classification of assets under construction. The costs of new construction and capital improvements are accumulated in a Construction in Progress Account while the asset is under construction. Construction in Progress Accounts are only utilized for construction of real property assets and shipbuilding (including ship conversion, alteration, or repair). Under certain contract provisions Construction in Progress Accounts include all costs incurred to bring the asset to a form and condition suitable for its intended use.

Contingency Location—A non-enduring location outside of the United States that supports and sustains operations during contingencies or other operations and is categorized by mission life-cycle requirements as initial, temporary, or semi-permanent. Also called CL.

Contingency Operations—A military operation that is designated by the Secretary of Defense as an operation in which Service members are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or results in the call or order to, or retention on, active duty of Service, or any other provision of law during a war or during a national emergency declared by the President or congress pursuant to 10 USC § 101, 1805, or 2801.

Data Analytics and Integration Support Platform—The real property community provides access to information related to DoD's real property assets and sites throughout the entire lifecycle. The information contained herein has been provided via web services from the authoritative systems within the military departments and Washington Headquarters Services, and is validated against the DoD Real Property Information Model.

Deferred Maintenance and Repair—Maintenance and repairs not performed when they should have been or was scheduled to be and which, therefore, is put off or delayed for a future period.

Disposal—Any authorized method (i.e., demolition, transfer) of permanently divesting the DoD of accountability for and control of a real property asset of the United States.

Donations—Donations are contributions (i.e., voluntary gifts) of resources to a government entity by a non-federal entity. Donations may be financial resources, such as cash or securities, or non-financial resources such as land or buildings. The original entry in the real property inventory for donated real property must include the fair market value of that property in the “Estimated Value” field. **(T-1)** In cases of the donation of assets classified as heritage assets or stewardship land, no amount is recognized because such property, plant and equipment would have been expensed when purchased.

Drawing of Record—An attributed floor plan used to account for customer allocation quantities by DAF Category Code in DAF real property assets. It shows the dimensions and location of all architectural elements as well as attributes for occupancy and current use DAF Category Code associated with each space in the facility.

Enduring Location—A main operating base, forward operating site, or cooperative security location designated by the DoD for strategic access and use to support United States security interests for the foreseeable future. Also called EL.

Estimated Useful Life—The useful life estimate considers factors such as physical wear and tear and technological change (e.g., obsolescence). DoD evaluated estimated useful lives for real property and based on these and other factors. See [Attachment 6, Table A6.1](#), Real Property Useful Life Years, for the useful life years of three real property types.

Equipment Authorized Inventory Data (EAID)—Items accountable in the standard base supply system and maintained on custodian authorization/custody receipt listing.

Equipment in Place (EIP)—This 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 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.

Facility Analysis Category Code—A grouping of real property assets that have a common unit of measure and equivalent cost based on the unit of measure. Included in this equivalent cost are costs associated with real property construction, maintenance, sustainment and repair. Within the Department, a DoD Facility Analysis Category Code is represented by a four-digit numerical code, as found in DoDI 4165.03, *DoD Real Property Categorization* and the current version of the Real Property Categorization System.

Facility—A building, structure or linear structure whose footprint extends to an imaginary line surrounding a facility at a distance of 5 feet from the foundation that, barring specific direction to the contrary (e.g., utilities privatization agreement), denotes what is included in the basic record for the facility (e.g., landscaping, sidewalks, utility connections). This imaginary line is commonly referred to as the “5-foot line”. A facility will have a real property unique identifier received from the Data Analytics and Integration Support Platform and is entered into a Service real property inventory system as a unique real property record. **(T-0)**

Facility Sustainment Model—A model used to determine funding levels for sustainment, restoration and modernization. Projects annual facility sustainment costs for the DoD facilities inventory.

Forecast—A prediction of future real property assets, including acquisitions, transfers and disposals, to support the DoD mission.

Foreign—Situated outside of the United States, its territories, and possessions.

Future Years Defense Program—Program and financial plan for the DoD, as approved by the Secretary of Defense. The Future Years Defense Program arrays cost data, manpower and force structure over a 6-year period (force structure for an additional 3 years), portraying this data by major force program for DoD internal review for the program and budget review submission. It is also provided to the congress in conjunction with the President’s budget.

Functional Business Governance Board—An authoritative governance body supporting the OASD (Sustainment) in carrying out the functional responsibilities and authorities assigned to the Department in accordance with Title 10, United States Code and documented in both the Defense Installations Strategic Plan and the DASD (INF) Functional Business Strategy. This includes supporting roles and responsibilities of the OASD (Sustainment) at the Defense Business Council and Investment Review Board under the investment management processes established by the Deputy Chief Management Officer in accordance with 10, USC § 2222.

Geospatial Feature—An abstraction of a real-world phenomenon that physically places the phenomenon, via an implicit or explicit reference, to a specific location relative to the Earth. This information must be accompanied by the applicable coordinate reference system, as defined in the geospatial standards maintained by the International Organization for Standardization. **(T-1)** Real property geospatial features are typically expressed as a point, line or polygon. Commonly known as Geospatial Information System (GIS) data.

Heritage Assets—Includes the following: property, plant and equipment of historical, natural, cultural, educational or artistic significance (e.g., aesthetic), or items with significant architectural characteristics. A major sub-category of heritage assets is historic properties.

Historic Property—A prehistoric or historic district, site, building, structure, or object included in, or eligible for inclusion in, the National Register of Historic Places. For purposes of real property management, this is a subcategory of Heritage Assets. A DAF installation's Integrated Cultural Resources Management Plan is revised annually to depict the inventory of such properties.

Historic Status—The status of a facility with respect to the National Register of Historic Places or a Host’s Nation equivalent locations.

Host Nation—A nation that receives the forces and/or supplies of allied nations and/or North Atlantic Treaty Organization organizations to be located on, to operate in, or to transit through its territory.

Ingrant—Actions initiated by the DAF such as licenses, leases, permits, temporary easements, foreign installation rights, international agreements and treaties, under which the DAF acquired an interest in or control of real property in less than fee ownership.

Installation—An installation is not a physical location, but an administrative record in NexGen IT. An installation is composed of a collection of sites under a single installation commander. The sites under the installation are the physical locations. One of these sites is referred to as the primary site (previously called the installation in ACES).

Installation Geospatial Information & Services—The DAF installation Geospatial Information and Services Program is the DAF program of record for enterprise DAF Geospatial Integration Management System. The Directorate of Civil Engineers, recognized by the OSD and the Assistant Secretary of Defense for Sustainment. Geospatial Information and Service Governance Group, leads it.

Interest—The type and extent of ownership of property or for the use of property, including an easement to pass over an adjacent parcel, mineral rights, outright title or a possibility of acquiring title should a specified event occur. DoD real property interest types are defined in the Real Property Information Model.

Interim Facility Requirement—A short-term, normally 5 years or less, requirement for facilities due to transitory military missions, deployments, military contingency operations, disaster relief requirements, or temporary space requirements pending the construction or renovation of permanent facilities.

Land/Land Rights—A portion of the Earth's surface distinguishable by boundaries. Land must be accountable by parcel starting when the parcel was transferred into a military department or the Washington Headquarters Service custody and control. **(T-1)** Land rights to consist of air, water, mineral and deed restrictions.

Land Parcel—A real property asset identified as a specific area of land having a unique acquisition document and a legal description of its boundaries and whose perimeter is delineated by a cadastral survey, as recorded in the land records of the government entity having appropriate jurisdiction.

Linear Structure—A facility whose function requires that it traverse land (e.g., runway, road, rail line, pipeline, fence, pavement, electrical distribution line) or is otherwise managed or reported by a linear unit of measure at the category code level.

Major Installation—(Primary/Parent Site): (Air Force Base, Air Base, Air Guard Base, Air Reserve Base, or Space Force Base): Self-supporting center of operations for actions of importance to Air Force combat, combat support, or training. Operated by an Active, ANG, or AFR unit of wing size or larger with all land, facilities and organic support need to accomplish the unit mission. Must have real property accountability through ownership of all real estate and facilities. **(T-0)** Agreements with foreign governments which give the Air Force jurisdiction over real property meet this requirement. Shared use agreements (as opposed to joint use agreements where the Air Force owns the runway) do not meet the criteria to be a major installation.

McKinney—Vento Homeless Assistance Act of 1987—A United States federal law that provides federal money for homeless shelter programs. It requires unutilized, underutilized, excess, and surplus property be reported quarterly to the United States Department for Housing and Urban Development for possible use by approved homeless care providers. References *42 USC § 11411 Use of Unutilized and Underutilized Public Buildings and Real Property to Assist the Homeless*, and 24 CFR § 581, *Housing and Urban Development – Use of Federal Property to Assist the Homeless and Public Law 101-645, Stewart B. McKinney Homeless Assistance Amendments Act of 1990, 29 November 1990*.

Minor Installation—(Air Station, Air Guard Station, Air Reserve Station, or Space Force Station): Facility operated by Active, ANG, or AFR unit of at least squadron size that does NOT otherwise satisfy all the criteria for a major installation/site. Examples of minor installations are ANG and AFR flying operations that are located at civilian-owned airports.

Non-Air Force Property—Property occupied and used by the DAF and another MILDEP or government agency has accountability. i.e., leases, license, easements, permits, ingrants, private entity agreements.

Organizational Equipment—Equipment maintained and sustained with organizational funds which does not meet the criteria to be considered real property installed equipment

Other Activities—Annexes, minimally manned/unmanned installation/site with little or no real property, and leased office space. Examples are: units that are located on installations belonging to other services, Maxwell Gunter Annex, radio relay sites, radio beacon sties, remote tracking sites, radar sites, and NAVAID sites. These types of installations are not listed in the Major/Minor Site report.

Outgrant—Leases, licenses, easements and permits which change the government’s interest in, or control of real property.

Placed-in-Service Date—The calendar date the real property asset is available for use by the DAF. On this date, an interim DD Form 1354, *Transfer and Acceptance of DoD Real Property*, is signed, title for asset listed on the acceptance form are transferred to the government, the government assumes liability and the warranties begin for the asset. The punch list of additional work and certificate of occupancy by local authorities are attached to the DD Form 1354. In the absence of a DD Form 1354 or similar official documentation in accordance with DoD 7000.14-R, FMR, Vol 4, Chapter 4, Annex 5, Table A4-3, placed-in-service dates may be determined using the alternate methodologies and documentation described in [Table A7.1](#) Documentation for Placed-in-Service Date.

Predominant Current Use—The primary use of a real property asset based on the largest quantity of usage for an activity or function as described by the appropriate DoD Facility Analysis Category Code or DAF Category Code.

Primary Installation—A self-supporting installation, with or without an aircraft operating area that has facilities for administrative and operational activities to carry out a given mission. For recording and reporting real property, this is normally the parent or host installation.

Property, Plant and Equipment—Tangible assets that (1) have an estimated useful life of 2 or more years, (2) are not intended for sale in the ordinary course of business and, (3) have been acquired or constructed with the intention of being used, or being available for use by DoD.

Complete accounting standards for general property, plant and equipment are included in *FASAB Handbook*, Statement of Federal Financial Accounting Standards 6: Accounting for Property, Plant, and Equipment.

Public Domain—Land originally acquired by the United States in fee simple that has never left United States ownership. The Department of the Interior (Bureau of Land Management) administers it. The DAF has full, absolute dominion over the property to sell or dispose of at will.

Real Estate Instrument—A legal document that transfers a type of real estate interest in property.

Real Property—Lands, buildings, structures, utilities systems, improvements, and appurtenances. Real property includes equipment attached to and made part of buildings and structures (e.g., heating systems); it does not include movable equipment (e.g., plant equipment).

Real Property Accountable Officer—An individual (government employee) who, based on his or her training, knowledge and experience in real property management, accountability and control procedures, is appointed by proper authority to be responsible for the establishment of records and maintenance of physical accountability for the real property charged to the accountable area, installation or site.

Real Property Asset Interest Type Code—A code used to identify the type of legal interest the DoD holds in a real property asset.

Real Property Configuration Support Panel—A panel composed of representatives of the military departments and Washington Headquarters Services. It is responsible for the evaluation of updates to real property accountability data and business rules.

Real Property Categorization System—A hierarchical scheme of real property types and functions that serves as the framework for identifying, categorizing, and analyzing DoD's inventory of land and facilities around the world. This scheme is comprised of a 5-tier structure represented by numerical codes, with 1-digit codes being the most general and 5 or 6-digit codes representing the most specific types of facilities.

Real Property Inventory—A detailed record (listing, system) of real property lands, buildings, structures and linear structures.

Real Property Installed Equipment—An item of equipment that is affixed and built into a facility as an integral part of that facility. To qualify as real property installed equipment, the equipment must be necessary to make the facility complete, and if removed, would destroy or severely reduce the designed usefulness and operation of the facility. **(T-1)** The real property installed equipment costs are included as a funded initial construction or renovation cost. Real property installed equipment may be accounted for as a real property equipment asset record, but not as a separate facility record in the real property inventory. Real property installed equipment includes such items as control systems, heating, cooling, electrical, emergency lighting, etc.

Real Property Unique Identifier—A non-intelligent code used to permanently and uniquely identify a DoD real property asset.

Relocatable Facility—A habitable prefabricated structure that is designed and constructed to be readily moved (transportable over public roads), erected, disassembled, stored and reused. Also included in the definition are tension fabric structures assembled from modular components and air supported domes, both of which can be easily disassembled, moved and reused. For the purpose of this Instruction, this definition excludes mobile military equipment such as communications

vans, emergency management and command post trailers. Also excluded are tents, modular sheds less than 500 square feet, temporary contractor trailers and temporary government construction administration trailers that are located on or in the vicinity of a construction site.

Semi-permanent Contingency Location—A contingency location that provides support for a prolonged contingency operation and characterized by enhanced infrastructure and support services consistent with sustained operations.

Site—Physical (geographic) location that is, or was owned by, leased to, or otherwise possessed by a DoD component on behalf of the United States. Each site (except for leased) is assigned to a single installation. A site may exist in one of three forms: (1) land only, where there are no facilities present and where the land consists of either a single land parcel or two or more contiguous land parcels; (2) facility or facilities only, where the underlying land is neither owned nor controlled by the government; or (3) a stand-alone facility can be a site. If a facility is not a stand-alone facility, it must be assigned to a site. **(T-1)** Land and all the facilities thereon, where the land consists of either a single land parcel or two or more contiguous land parcels.

Sponsoring Entity—The military department, defense agency, DoD Field Operating Activity, or combatant command that sponsors the construction project. DoD agencies and combatant commands are not authorized to hold real property and as such these assets are under the jurisdiction of, and held in the real property inventory of, the real property accountable service for the site where the asset is located.

Stewardship Land—Stewardship land is land and land rights owned by the Federal Government but not acquired for or in connection with items of general property, plant, and equipment. Examples of stewardship land include land used as forests and parks, and land used for wildlife and grazing. All land provided to the DAF from the public domain, or at no cost, are classified as stewardship land, regardless of its use. Complete accounting standards for general property, plant and equipment are included in *FASAB Handbook*, Statement of Federal Financial Accounting Standards 29: Heritage Assets and Stewardship Land.

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

Table of Allowance—An equipment allowance document that prescribes basic allowances of organizational equipment, and provides the control to develop, revise, or change equipment authorization inventory data.

Support Site—Air Station, Air Guard Station, Air Reserve Station, Space Force Station, or facility operated by Active, ANG, or AFR unit that provides general support to the Air Force mission and does not satisfy the criteria for a Major or Minor Site. Examples of support sites are: Air Force-owned contractor-operator plants, ANG and AFR installations supporting communications/engineering units, installations in standby, and installations with no flying operations which provide only base operations support to other units. These types of installations are not listed in the Major/Minor Site report.

Temporary Facility—See interim facility requirement definition.

Tenant—A military service, defense agency, field activity or other entity that occupies or uses a real property asset where the accountable entity is a different military department. At a Joint Base, military departments are not tenants, they are either supporting or supported components.

Transfer—The movement or shifting of budgetary resources from one budget account to another. Agencies may transfer budget authority only as specifically authorized by law. For budgetary accounting purposes, the nature of the transfer determines whether the transaction is recorded as an expenditure transfer, which means a transfer that involves an outlay, or as a non-expenditure transfer, which means a transfer that does not involve an outlay. Real property action conveys the custody and control of real property and its related real property installed equipment from one DAF activity to another or to another military department or federal agency.

United States—The several States, the Commonwealth of Puerto Rico, the District of Columbia, Guam, American Samoa, and the United States Virgin Islands, and any other territory or possession of the United States, and associated navigable waters, contiguous zones, and ocean waters of which the natural resources are under the exclusive management authority of the United States.

United States Property and Fiscal Officer—The Title 10 officer serving with a particular State's National Guard responsible for proper oversight and accounting of federal funds and property of the United States in the possession of the National Guard.

Useful Life—The normal operating life in terms of utility to the owner.

Utility—A distribution system, commodity source or commodity collection point that provides a common service or commodity to more than one building or structure.

Working Capital Fund—The DAF operates the Air Force Working Capital Fund to provide certain goods and services to a variety of customers, including the Army, the Navy, the DAF, non-DoD agencies, and foreign countries. Under the working capital fund concept, the DAF charges these customers for the anticipated full cost of these goods and services.

Attachment 2

REAL PROPERTY ACCOUNTABILITY MEMORANDUMS

Table A2.1. Appointment Real Property Accountable Officer Letter Example.

<p>APPOINTMENT OF REAL PROPERTY ACCOUNTABLE OFFICER</p> <p>I hereby appoint (name, grade/rank, organization) as the Real Property Accountable Officer for this installation or site (insert sites names) and all sites on the attached list, effective (insert date).</p> <p>Authority: DAFI 32-9005, <i>Real Property Accountability</i></p> <p>Signed _____ Date _____ (Insert Installation Commander Signature Block)</p>
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Table A2.2. Accountability for Base Closure and Realignment Host Base Memorandum for Record Example.

<p>Subject: Real Property Procedures and Responsibilities for _____ Air Force Installation</p> <p>We, the undersigned, agree and understand the following real property procedures and responsibilities will be used between the _____ Air Force installation, Real Property Accountable Officer and the AFCEC site manager for _____ (Operating Location). These real property procedures and responsibilities are effective on the date the Air Force installation real property records officially become a detached installation or site of (accountable installation).</p>
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Table A2.3. Transfer of Accountability Certificate Example.

<p>I certify that the accountable data shown on the RP accountable record, installation/site code _____ (and those on the attached list) are true and correct to the best of my knowledge and belief and agree with a mutually acceptable inventory conducted by my successor and me before this transfer of accountability. The property has been transferred this date to my successor (name and grade/rank) as certified below.</p> <p>Signed Title (<u>relinquishing the duties</u>) Date _____</p> <p>I certify that I have this date received from my predecessor (name and grade/rank) all documentation pertaining to the RP accountable record, installation/site code (and those on the attached list) as shown by the last audit of the account and a mutually acceptable inventory taken by my predecessor and me, and I have this date assumed accountability for the property.</p> <p>Signed _____ Title (<u>assuming the duties</u>) Date _____</p>

Attachment 3

REAL PROPERTY KEY SUPPORTING DOCUMENTS AND RESPONSIBILITIES

Table A3.1. Key Supporting Documents and Responsibility.

Program	Document to be Retained in Facility Folder	Responsible Agent/Office
Operations and Maintenance Air Force, AFRC and ANG (Contract and, if applicable in-house)	Approved AF Form 332 or service request (NexGen IT)	Installation
	Inter-Service Support Agreement (if applicable)	Installation
	DD Form 1391	Installation
	Congressional Notification (if applicable)	AFIMSC/HQ, AFRC/HQ, NGB/HQ
	Other Authorized DoD Work Approval Document	Installation
	Signed Construction Tasking Order	AFCEC, AFRC/HQ, NGB/HQ
	Authority to Advertise	AFCEC, AFRC/HQ, NGB/HQ
	Authority to Award	AFCEC, AFRC/HQ, NGB/HQ
	AF Form 9	Installation
	Contract Signature Page	Installation
	Non-Supply Funding Document (NexGen IT)	Installation
	Funds Approval Document	Installation
	DD Form 448 – Military Interdepartmental Purchase Request	Installation
	AF Form 616 – Fund Cite Authorization	Installation
	Approved Invoices	Multiple Organizations
	Facility Project Costs: Labor, travel, per diem, design, reconstitution, fuel, rentals	Installation
	Signed Interim DD Form 1354	Multiple Organizations
	Approved Final Invoices	Defense Finance and Accounting Service
Final Signed DD Form 1354	Multiple Organizations	
Unspecified Minor Military Construction (UMMC)	Approved AF Form 332 or service request (NexGen IT)	Installation
	Congressional Notification (if applicable)	AFIMSC/HQ AFRC/HQ, NGB/HQ
	Design Instruction	AFCEC, AFRC/HQ, NGB/HQ
	DD Form 1391	AFCEC, AFRC/HQ, NGB/HQ
	Other Authorized DoD Work Approval Document	Installation
	Design Funds Request	AFCEC, AFRC/HQ, NGB/HQ
	Funds Approval Document	AFCEC, AFRC/HQ, NGB/HQ
	Authority to Award	AFCEC, AFRC/HQ, NGB/HQ
	Non-Supply Funding Document (NexGen IT)	Installation
	Funding Authorization Document	AFCEC, AFRC/HQ
	Inter-Service Support Agreement (if applicable)	Installation

	Contract Signature Page	Installation
	Approved Final Invoices	Installation, AFCEC, AFRC/HQ, Construction Agent, NGB/HQ
	Non-Supply Funding Document (NexGen IT)	Installation
	Signed Interim DD Form 1354	Multiple Organizations
Military Construction (MILCON)	Approved AF Form 332 or service request (NexGen IT)	Installation
	Public Law or Congressional Notification (if applicable)	AFIMSC/HQ, AFRC/HQ, NGB/HQ
	Design Instruction	AFCEC, AFRC/HQ, NGB/HQ
	DD Form 1391	AFCEC, AFRC/HQ, NGB/HQ
	Design Funds Request	AFCEC, AFRC/HQ, NGB/HQ
	Funding Authorization Document	AFCEC, AFRC/HQ, NGB/HQ
	Inter-Service Support Agreement (if applicable)	Installation
	Authority to Advertise	AF/A4C, AFRC/HQ, NGB/HQ
	Authority to Award	AF/A4C, AFRC/HQ, NGB/HQ
	Approved Final Invoices	Installation, AFCEC, AFRC/HQ, NGB/HQ, Construction Agent
	Signed Interim DD Form 1354	Multiple Organizations
	Signed Final DD From 1354	Multiple Organizations
In-House Civil Engineer Squadron (Non- contract)	Approved AF Form 332 or service request (NexGen IT)	Installation
	DD Form 1391, AF Form 332 or service request (NexGen IT)	Installation
	Other Authorized DoD Work Approval Document	Installation
	Inter-Service Support Agreement (if applicable)	Installation
	Funds Approval Document	Installation
	DD Form 448—Military Interdepartmental Purchase	Installation
	Non-Supply Funding Document (NexGen IT)	Installation
	Final Construction Tasking Order	AFCEC, AFRC/HQ, NGB/HQ
	Facility Project Costs: Labor, travel, per diem, design, reconstitution, fuel, rentals	Installation
	Capital Project Costs: Government Purchase Card and Materials Invoices	Installation
Final DD Form 1354	Installation	

RED HORSE	Approved AF Form 332 or service request (NexGen IT)	Installation
	Public Law or Congressional Notification (if applicable)	AFIMSC/HQ AFRC/HQ, NGB/HQ
	DD Form 1391	Installation
	Other Authorized DoD Work Approval Document	Installation
	Final Construction Tasking Order	AFCEC, AFRC/HQ
	Funds Approval Document	AFCEC, AFRC/HQ, NGB/HQ
	DD Form 448—Military Interdepartmental Purchase	Installation
	Non-Supply Funding Document (NexGen IT)	Installation
	Inter-Service Support Agreement (if applicable)	Installation
	Facility Project Costs: Labor, travel, per diem, design, reconstitution, fuel, rentals	Installation
	Capital Project Costs: Government Purchase Card and Materials Invoices, Source Contract Final Invoices	Installation
	Signed Final DD Form 1354	Installation

Attachment 4

REAL PROPERTY DISPOSAL KEY SUPPORTING DOCUMENTS

Table A4.1. Disposal Key Supporting Documents.

AF Form 300	Facility Disposal
DD Form 1354	Transfer and Acceptance of DoD Real Property
SF 118	Declaration of Excess
AF Form 813	Request for Environmental Impact Analysis
	Environmental Baseline Survey
	Federal Property Inventory Checklist (Title V Property Survey)
	Demolition Plans
AF Form 1192	Installation Characteristic Report
	Deed(s); Draft Deed
	Receipt of Sale
	Plat Map
	Facility Board Approval Memorandum
	Termination Notice
	Screening Notice with DoD Elements
	Transfer Memorandum to Federal Agency other than Military
References	AFI 32-9004 and AFCEC Real Estate Transaction Playbook

Attachment 5

REAL PROPERTY INSTALLED EQUIPMENT (RPIE) EXAMPLES

A5.1. The example lists below are not static. For most up to date listing and to validate currency, refer to SharePoint website at:

<https://usaf.dps.mil/teams/10758/citcatcode/rpie%20determinations/forms/allitems.aspx> or AFCEC/CITA.

Table A5.1. Approved RPIE Examples.

Equipment Type	Definition and Qualification as RPIE
Above Ground Fuel Storage Tanks	Only if assigned a RP facility number, are permanently identified on the base comprehensive plan, and the “intent” is to support a RP facility.
Air dryers/compressors	Permanently installed for other than communication lines and essential to the operation of the facility.
Air handling units	The warm air and ventilating units are permanently installed and typically installed during construction.
Appliances	Only if installed in Military Family Housing. MFH is the only area in which appliances are essential to the function of the facility. 24/7 Operation (such as Fire Stations) where the appliances are considered RPIE.
Automated Fuel Dispensing System	Essential to the function of the airport when fully installed and permanently integrated into the RP.
Auditorium curtains	Large stage curtains that are opened electrically or mechanically. Typically, these are built-in as a part of the facility. However, they are usually found in a non-appropriated funds or Army & Air Force Exchange Service structure. ¹
Aircraft arresting systems	A system for engaging aircraft and absorbing kinetic energy in order to quickly and safely capture and stop the aircraft. Only the pad or structure that is permanently installed; relocatable portions are considered equipment authorized equipment data Equipment Authorized Inventory Data ³ (EAID).
Bowling Equipment	Permanently installed lanes, approaches and ball returns that are essential to the function of the bowling alley.
Cathodic protection systems	Essential to the reliability and function of the utility system.
Central vacuum cleaner system	If installed at the time of building construction with all components enclosed in the structure (walls, floor, etc.). However, any piping not encased in the walls is regular equipment.
Chalkboards	Only if fully integrated into the building. Portable chalkboards do not meet these criteria.
Chapel equipment	Pews, altars, built-in lecterns and pulpits. Without these, the chapel would be unable to function as a chapel.

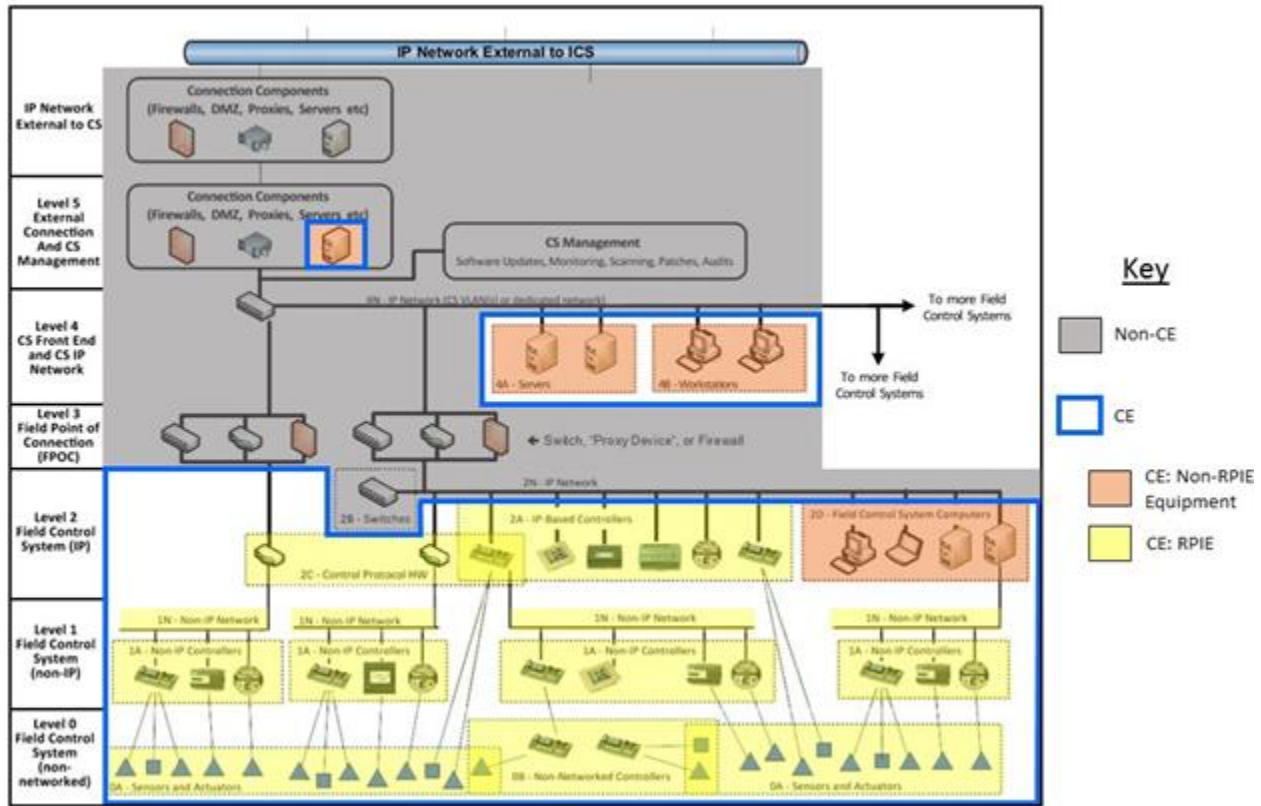
Chlorinators	Typically installed during MILCON and essential to the function/health of the system.
Comprehensive Interior Design (CID)	Structure related only.
Communication Ducts Systems	If installed in support of communications-electronics equipment. (cables & equipment are not RPIE)
Compressors	Only those permanently installed at time of construction and required for the essential operation of the power system for the facility.
Elevators	Elevators are RP and including auxiliary parts.
Electronic air cleaners	Provided they are permanently attached and integrated into the facility. Removable, relocatable equipment does not meet the criteria.
Electronic baseball scoreboard	This is typically on an outside structure, unless the baseball field is an enclosed dome. Essential to the function of the property being used as a ball park. There should not be advertising on the scoreboards.
Electric power generators	Those generators that aid in the function of RP and are permanently attached to, installed into, or built in or on government owned or leased RP.
Emergency lighting	Typically, emergency lighting used in theaters in addition to the regular light distribution system.
Evaporative coolers	If permanently installed only; portable window units do not meet the criteria.
Fans	Only those permanently installed induced draft ventilating fans.
Fire shutters	Those installed in the theater projection room. Others are not essential to the function of the building.
Force Protection Equipment	Permanently installed bollards, drop-arm barriers, tire shredders, and pop-up barriers are RPIE but not alarms, cameras, radar, scanners, card readers, mobile/ repositionable tire shredders and barriers.
Forward fold ceiling mounted backstop	Essential for the operation of the gymnasium if permanently installed.
Garbage disposal unit	Only when built into military family housing.
Generators, electrical	Fixed, non-portable, electric power generating units, 50-60 cycles necessary to satisfy power system requirements.
Gym divider curtain	Only permanently installed dividers. Removable or portable curtains do not meet the criteria.
Heat pumps	Heat pumps and other heating units permanently connected to a utility line typically meet the criteria.
Heating/Boiler Plant	Meters, valves, controls, tanks, pumps, gauges, instruments, etc., necessary for functional operation.
Heat Distribution System	If built in and fully integrated into the facility, these meet the criteria for RPIE. This includes pump enclosures.
Helium Control Center	Essential for operation of the function.
Helium Control Cubicle	Essential for operation of the function.

Helium Compressor Skid	Essential for operation of the function.
Hydraulic Skid	If fully integrated into the structure, it meets criteria.
Hydraulic Lifts	Fixed automotive lifts in an automotive-related facility.
Hyperbaric chamber	This facility is RP because the only purpose of the building is to house the entire operation. Use catcode 171214 - Physiological Training
Hoists	Only monorail and bridge crane hoists that are permanently attached to the building (built-in) and are NOT removed for service or repair. This includes the rolling mechanism (the lifting device).
JP-8+100 Injection Equipment	Only if it is permanently installed at a fixed fuel facility and additive storage tank is 1000 gallons or larger.
Latrine Equipment	Lavatories, closet bowls, urinals, and other miscellaneous latrine facilities, equipment or fixtures meet the RPIE criteria.
K-Spans	Real property that is constructed permanently which is not relocatable, nor portable.
Launcher Erector	Essential to the operation of the launch facility.
Lifeguard Stands	All lifeguard stands, (except wooden ones), exit ladders and diving board stands. These are permanently mounted and are essential in the function of the facility. Public pools cannot function without lifeguards.
Line Isolation Monitor (LIM)	These are essential to the operation of the facility. Use is not optional.
Mass Notification Systems	System is fully integrated into the fire alarm system and provides facility occupant notification. The integration makes the system essential to the operation of the facility. The integral portions of the fire alarm system, these speakers should be captured as a component of this system.
Master Clock Systems	Essential to the operation of the facility. Typically built in during construction.
Master Lock Systems	Essential to the operation of the facility and typically purchased during construction for the building.
Medical Vacuum and Piped Gas System	Only vacuum/piped gas system outlets and associated monitoring panels meet the criteria. Portable gas and vacuum and gas equipment is not RPIE.
Mechanized material handling systems	If the structure is: 1) permanently installed, 2) not temporary in nature, and 3) not relocatable in practice, it is real property.
Microwave Ovens	Only when built-into military family housing, unaccompanied housing or other technical equipment (not used in the break room).
Missile Facility	a. Power Supply and Distribution Systems b. Water Supply and Distribution Systems c. HVAC Systems d. Miscellaneous Systems I and II.
Monitoring Systems	(Electrical Signal, Alarm and Call, Klaxon Alarms, Electronic Locking Devices). Only if built into facility at the time of construction.
Oil/Water separator	Only if an integral part of the facility and system and necessary for the function of that structure.
Pantograph fueling arms	Provided they are permanently installed as an integral part of types III and IV fueling systems.

Plants - air conditioning	Built-in air conditioning units, including cooling towers, pumps, controls, etc., air handling units, water chillers, chilled water handling units, chilled water circulating pumps, piping and valves; and all other equipment necessary for the plant functional operation.
Playground equipment	Equipment permanently sited and installed in concrete foundations. Includes slides, swings, seesaws, and similar equipment. ³ Note: Playground within a Child Development Center is not RPIE. The playground equipment is considered EAID, regardless of being constructed in concrete.
Prefabricated partitions	Prefabricated floor to ceiling partition walls using ceiling and floor channels (tracks) such as the privacy panel system. However, the attached or unattached work surfaces (tables, deck and credenzas); storage (shelves and drawers) lighting and electrical accessories are EAID.
Pumping stations	Pumps, piping valves, control tanks, etc., necessary for functional operation of the equipment to which they are attached.
Projection screens	Only those projection screens permanently installed as an integral part of the wall and/or electrically wired to circuits in the building (other than plug-in) are RPIE.
Postal lock boxes	Essential in postal facilities and typically built in during the construction phase.
Pull-out seating	Seating that is fastened to the wall and/or floor and cannot be typically removed and relocated with common hand tools.
Range canopies	With exhaust systems are essential in kitchens in military family housing.
Rear projection screens	Only if integrated into the building; portable screens are not RPIE.
Saunas	Only those built in and integrated into the building. Portable saunas that are relocatable are not RPIE.
Scoreboards (Inside)	Only those installed with a control cable and remote-control panel. Portable scoreboards do not meet the criteria.
Satellite Antenna (Single Point)	Only those placed on top of buildings with a receiver, drive control and terminator.
Scales	Only those built-into a facility.
Sewage/Industrial Treatment Plant	Pumps, piping valves, control tanks, etc., necessary for the functional operation of the plant.
Small Arms Ranges	All ranges classified as RP unless it meets the definition of temporary construction.
Spray Paint Booth	The fixed equipment that forms the booth and conforms it to Code if it is located in a single purpose corrosion control facility.
Stadium Seats	Only if permanently affixed to the structure.
Storage Plant	Cold storage equipment, such as refrigeration, compressors, pipes, valves, tanks, controls, etc., and all equipment necessary for functional operation.
Telephone Poles	If DAF owned, they are RPIE. Often, the local utility company has installed and owns them.

Theatre Chairs	Only if permanently affixed to the floor by screws or bolts. Typically, only located in non-appropriated funds facilities.
Transformers	Typically for street or other lighting, complete with switch. Part of the electrical distribution system.
Underground Compressed Air Lines	Only those lines that support the centralized aircraft support system (890-144).
Underground Electrical Ducts	Only ducts that support the centralized aircraft support system (812-226).
Underground Sprinkler System	Essential if fully integrated into the facility at the time of construction with permanent controls.
Utility Meters	Essential if fully integrated into the facility.
Water Hydrants	Essential to the safety of the facility.
Water Treatment Plants	Pumps, piping valves, control tanks, etc., necessary for functional operation of the treatment plant.
Wardrobes/Lockers	Only those built-in as an integral part of the facility.
Wall Finishing (Bumpers) (Hospital Only)	Hospital Wall Finishing (Bumpers) are considered real property (not RPIE or equipment). The facility requires protective wall finishing for the mission functions performed for the primary facility use. This determination covers all protective wall finishing within facilities covered by UFC 4-510-01, <i>Military Medical Facilities</i> .
Walk-in Refrigerators	Only those built-in, complete with operating unit, typically at time of construction.
Window Air Conditioners	If not funded with 3400 Operations & Maintenance funds, units must be transferred to CE on a DD Form 1354, before being considered RPIE. (T-1)
<p>Note:</p> <p>1) The Air Force has some qualifications for maintaining or improving buildings constructed with other than appropriated funding. A building of this type is typically non-appropriated funds and typically not eligible for appropriated fund maintenance.</p> <p>2) Cables and other equipment are only essential for some aircraft types, and therefore not essential to the function of the runway.</p> <p>3) These may be provided with Morale, Welfare & Recreation funds that might constrain spending of appropriated funds for maintenance and repair. Playground within a child development center is not RPIE. Playground equipment is considered Equipment Authorized Inventory Data (EAID).</p>	

Figure A5.1. Real Property Installed Equipment (RPIE) Components of Control Systems.



A5.2. The components in Levels 0-2 are considered RPIE provided they are essential to the function of the facility and are not excluded by [Chapter 9](#).

A5.3. In accordance with [Chapter 9](#), Component 2B is not RPIE. Additionally, there are switches, similar to Component 2B, within Levels 0-2 that are dedicated to a control system. In this instance, these switches are owned by CE.

A5.4. The non-CE Equipment in Level 5 is only a CE responsibility when installed as part of a control systems enclave (e.g., Community of Interest Network Enclave (COINE) or Virtual Local Area Network (VLAN))

Attachment 6

REAL PROPERTY USEFUL LIFE

Table A6.1. Real Property Useful Life Years.

Real Property Classification	Real Property Useful Lives (also applies to a full restoration & modernization action)	Capital improvements* (if useful life is not provided by an Engineer Estimate)**
Buildings	45	20
Structures	35	15
Linear Structures	40	20
<p>* Only applies if the capital improvement extends the useful life ** Applies to go-forward only (subsequent to establishing the opening balance amount). Capital improvements will not be identified separately from the base asset for opening balances.</p>		

Attachment 7

DOCUMENTATION FOR PLACED-IN-SERVICE DATE

Table A7.1. Documentation for Placed-in-Service Date.

Documentation for Placed-in-Service Date	Description	Tier
Tax Assessor Records	If adequate historical placed-in-service date is not available, a search of the county tax assessor's website for the asset and the purchase date should be used to determine a reasonable estimate for placed-in-service date.	1
Dedication Plaque	If adequate historical placed-in-service date is not available, a search of the asset should be conducted for a dedication plaque. Once the dedication plaque has been found, ensure that it references the DoD as owners. If DoD is listed as owners, obtain a photograph of the dedication plaque with an inscription indicating the dedication date. If DoD is not listed on the plaque, the date should not be used as an alternative for placed-in-service date.	2
Cornerstone	If adequate historical placed-in-service date is not available, search the asset for a cornerstone. If the cornerstone is found, obtain a photograph of the cornerstone. The cornerstone should be located on the outside of the building or structure with an inscription on the stone indicating the construction date. This date would be used for the placed-in-service date.	2
Earliest Site Plot of Asset	If adequate historical placed-in-service date is not available, search online in the Component database for the earliest site plot or asset drawing available. Once found, the date on the earliest plot or asset drawing may be used as a reasonable alternative for placed-in-service date.	2
Earliest Maintenance Record of Asset or Engineering Estimates (e.g.,	If adequate historical placed-in-service date is not available, search for work order or maintenance records from Department of Public Works or RPAO or local program office. Once found, the date of the earliest recorded work order or maintenance may be used as a reasonable alternative for placed-in-service date.	3
Engineering Form 3013)		

Placed-in- Service Date of Major Asset on Site	<p>If adequate historical placed-in-service date is not available, research and obtain the actual or alternate placed-in-service date established from a major asset on the DoD site. A major asset can be defined as a significant asset that is critical to the primary function of the site. The major assets may vary based on the purpose of the site. For example, a tower would be a major asset at a communications station, a house would be a major asset at a housing site, and a lighthouse would be a major asset for a site that includes the lighthouse, housing units, as well as other assets such as driveways, fences, and storage buildings that were established to support the lighthouse. For other sites, such as air stations, units, or sectors that may have multiple functions, a major asset could be a building where many of the management and administrative activities occur. The major assets must be located within the same real property site. (T-1) Upon obtaining the placed-in- service date of the major asset, use the placed-in-service date of the major asset as the reasonable alternative for the placed-in-service date of the supporting assets in question. If more than one major asset has a reliable placed-in-service date on the site, and the placed-in-service date of the major assets are different, then use the placed-in-service date of the oldest asset on the site. Once found, the placed-in-service date of the oldest major asset may be used as a reasonable alternative for placed-in-service date.</p>	3
Construction Style	<p>If adequate historical placed-in-service date is not available, a search for assets on the DoD site of a similar construction style or period. Once found, the placed-in-service date of the similar style asset may be used as a reasonable alternative for placed-in-service date. If only a range of years can be identified, then the mid-point of the range is an acceptable estimate of the placed-in-service date.</p>	3