

DEPARTMENT OF THE ARMY
St. Louis District, Corps of Engineers
210 Tucker Boulevard, North
St. Louis, Missouri 63101

DR 735-2-4
Change 1

LMSDC-LMSRE

Regulation
No. 735-2-4

4 November 1981

Property Accountability
REALTY RECORDS FOR LAND, BUILDINGS, STRUCTURES, FACILITIES, ETC.

1. This change corrects Exhibit B. The reverse side did not get printed and is an integral part of the Exhibit.
2. Substitute the attached corrected sheet for Exhibit B which is attached to the basic.
3. File this change sheet in front of publication for reference purposes.

FOR THE COMMANDER:


JOHN O. HUETSCH
Executive Assistant

1 Incl
ENG Form 3067

DISTRIBUTION:
SF
LMVAS-R (2)
LMSAS-M (2)
AH (1)

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20 October 1981

Property Accountability
REALTY RECORDS FOR LAND, BUILDINGS, STRUCTURES, FACILITIES, ETC.

1. Purpose. This regulation prescribes the general procedures governing the accounting and reporting for all real property, including the procedures concerned with structures and other improvements on land acquired for civil works projects and revolving fund facilities of the District.

2. Applicability. It is applicable to all elements of the St. Louis District involved in the acquirement, care, custody, accountability, disposition and reporting of Real Property.

3. References.

- a. ER 405-1-1041
- b. ER 405-2-1061
- c. ER 735-2-1
- d. EP 405-1-2

4. Accountability Procedures. Preparation and disposition of realty records establishing accountability for land, buildings, structures, utilities, and other realty assets will be in conformance with the provisions of referenced regulations as implemented below.

a. Land.

(1) Revolving Fund. Accountability records will be maintained by Real Estate Division (LMSRE) on ENG Form 1069, as outlined in reference 3d. Where only land is acquired, no receiving report will be processed.

(2) Civil Works. LMSRE will maintain a record of acquisition for all interest in land on ENG Form 1069, Acquisition Docket Sheet. Prior to the final real estate audit of the project, ENG Form 1069 will be the accountability record. After approval of the real estate audit, ENG Form 1019, Tract Register, will be used as the permanent accountability record.

This regulation supersedes DR 735-2-4, dated 14 March 1980

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b. Building, Structures, and Facilities.

(1) Contract - New Construction. To account for permanent type buildings, structures, and facilities, built by contract, Construction Division (LMSCD) will furnish the Accountable Property Officer (ACTPO) either final payment estimate or Receiving Report ENG Form 3051, whichever is applicable. Each building, structure, utility system, communication system, sidewalk, fence, parking area, etc., will be a single line item. If beneficial occupancy or physical completion is more than 60 days prior to final payment, a receiving report will be necessary. Receiving report is to be signed by the Contracting Officer or the authorized representative and sent to LMSCD for review and approval, who in turn will forward it to the Accountable Property Officer.

(2) Hired Labor - New Construction. To account for permanent type buildings, structures and facilities built by hired labor, Operations Division (LMSOD) will furnish the ATCPO with ENG Form 3051, Receiving Report. Each single line item will show dollar values of materials and hired labor.

(3) Procurements. In accounting for permanent-type buildings, structures, and facilities acquired by procurement, Real Estate Division (LMSRE) will prepare the Receiving Report, ENG Form 3051, the Inspection Report, ENG Form 3067, and for items recommended for retention, the Real Estate Property Record Card (Buildings and Structures), ENG Form 3058. The documents will be processed as indicated in paragraph 5 hereunder.

c. Other Realty Acquisitions. Upon acquisition of land having thereon any assets which, in the opinion of LMSRE, may have value for use in project development, e.g., nursery stock or substantial stands of timber, LMSRE will follow the procedures outlined in paragraph 5 hereunder for processing Receiving Reports and Inspection Reports.

5. ENG Forms Processing.

a. Receiving Report, ENG Form 3051. Promptly upon acquisition of land with improvements thereon, LMSRE will prepare ENG Form 3051 in quadruplicate and include a listing of all improvements acquired, EXHIBIT A. As an exception to this procedure, ENG Form 3051 will not be prepared where vendors retain or reserve the structures, crops, timber, etc., on a tract or if improvements have a valuation of less than \$1000.00. In addition to the foregoing, the Real Estate Division

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will be responsible for determining whether any assets have been acquired which might be useful elsewhere on a project. This action will not require ENG Form 3051 and will be handled by DF to LMSDC-FP. The Property Accounting Section will report to the District Comptroller all reserved or retained assets that may have value in project development, not removed by the vendor during the reservation or retention period.

b. Inspection Report, ENG Form 3067. Following preparation of individual ENG Form 3051, LMSRE will make determinations for recommended retention or disposal of the individual improvements (when salvage value is \$1000.00 or more per item) as listed on ENG Form 3051. These determinations will be documented by preparing Property Inspection Report, ENG Form 3067, in triplicate as illustrated by EXHIBIT B. After final action by the District Engineer, ENG Form 3067 will be distributed in accordance with instructions of Chapter 11, reference 3d. The carbon copy of each ENG Form 3067 retained by LMSDC-FP will be placed in a jacket file established by the ACTPO to maintain accountability over all structures classified for disposal. The original ENG Form 3067 is filed in LMSDC-FC.

c. Real Estate Property Record Cards, ENG Form 3058. Whenever retention of any realty asset is recommended, separate Real Estate Property Record Cards (Building and Structures), ENG Form 3058 or other approved document, will be prepared for each asset. These documents (utilized by the ACTPO to establish asset accountability) will be prepared by LMSRE and forwarded to the Commander for approval along with related ENG Form 3067.

6. Disposition of Real Estate. Disposal transactions which involve the sale or transfer of land or other realty assets will be effected in accordance with the procedure in Chapter 11, reference 3d, and as set forth in reference 3a. Where structures are transferred within the Corps of Engineers, applicable ENG Form 3058 will be forwarded to the receiving installation.

7. Annual Report RCS GSA-1005.

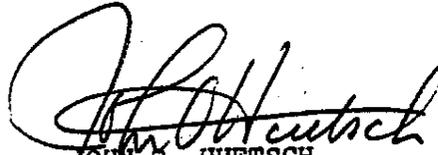
a. The Real Estate Division is responsible for furnishing the ACTPO upon request by 20 October each year the number of acres in which the title is vested in the United States, the number of acres under easement within project boundaries, and the dollar applicable to each category for each project or activity to be reported on GSA Form 1166.

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b. The ACTPO will obtain the buildings, structures, and facilities data for this report from the ENG Forms 3051, 3058, and Final Pay Estimates previously furnished by the Real Estate and Construction Divisions, and prepare the required report.

c. At the time a project is transferred to Plant in Service, LMSDC-FP will distribute a proportionate share of engineering and design, supervision, and administration to each item reported on GSA Form 1166 in Blocks Nos. 17 and 23.

FOR THE COMMANDER:



JOHN O. HUETSCH
Executive Assistant

- 2 Incl
1. ENG Form 3051
2. ENG Form 3067

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RECEIVING REPORT		.DATE PREPARED 13 March 1980		ACQUISITION REFERENCE NO. (Purchase order, contract and delivery order no., or other-specify)		
DISTRICT St. Louis		FIELD UNIT Meramec Pk Real Estate Ofc		Land acquired in fee simple, Warranty Deed on Real Estate Ofc.		
RECEIVED FROM (Include address or shipping point) George House and Hilda House				DELIVERY PARTIAL NO. _____ FINAL NO. X		
DELIVERY VIA (Carrier's name and B/L number, if any)				DATE RECEIVED		
ITEM NO.	P/E/S	ARTICLES OR SERVICES RECEIVED	UNIT	QUANTITY	UNIT PRICE	TOTAL COST
1	P	Improvements acquired on Tract No. 220 for the Meramec Park Project:				
			<u>SALVAGE VALUE</u>			
		220-7 cow barn and shed			1,000.00	
		220-10 nursery stock			2,000.00	
					Total cost of Accountable Improvements	\$3,000.00
REMARKS			ACCOUNTING CLASSIFICATION (Appropriation, project, cost account, and accounts) 90X3122 Construction General, Meramec Park Lake			
EVIDENCE OF RECEIPT						
I have this date checked the above listed items. They were received by me in the quantity stated, and the quality meets all the requirements of the order or specifications except as stated under "Remarks" above.						
Signature Name and Title						
(Signature of Responsible Employee or designee)						
PASSED BY PROPERTY BRANCH			BUR. VOU. SERIAL NO.		PROPERTY VOU. NO.	
EXHIBIT A						

CORRECTED COPY

PROPERTY INSPECTION REPORT <i>(See Condition Code Classifications on Reverse Side)</i> <i>(ER 735-2-1)</i>		DISTRICT OR OFFICE St. Louis		DATE			
		RESPONSIBLE EMPLOYEE AND LOCATION (Employee's Name) Meramec Park Lake					
ARTICLES	COST ACCT.	UNIT	QUAN.	ORIGINAL UNIT COST	TOTAL COST	CONDITION	RECOM. DISP.
The improvements listed below were acquired with land, Tract No. 220. Recommended disposition of all improvements with a salvage value of \$1000.00 or more is as follows:							
		<u>Salvage</u>					
220-7 cow barn and shed			1,000.00				A
220-10 nursery stock			2,000.00				A
*Recommended Disposition:							
A - Sale							
B - Destruction							
C - Retention							
PROPERTY LISTED ABOVE IS IN THE FOLLOWING CATEGORY:					RESPONSIBLE EMPLOYEE (Signature)		
<input checked="" type="checkbox"/> SERVICEABLE EXCESS <input type="checkbox"/> UNSERVICEABLE THRU FWT					Signature		
TO: N/A		DATE N/A		DISTRICT COMMANDER (Signature)			
WHO IS HEREBY APPOINTED INSPECTOR				N/A			
I have inspected each of the articles listed. I have indicated the condition and recommended disposition for each article in conformance with the best interests of the government. Where the condition statement includes the notation "Damaged" and the recommended disposition includes "R/S" or "Report of Survey", the article has sustained damage by casualty which damage has not been covered by a Report of Survey.					INSPECTOR (Signature)		
					N/A		
ACTION BY DISTRICT COMMANDER			DATE		DISTRICT COMMANDER (Signature)		
Approved			3/13/80		Signature Name & Title		