

APPENDIX G

ACQUISITION GUIDANCE, PROPERTY ASSET CODES  
TABLE OF CONTENTS

	Page
SUB-APPENDIX G-1 ACQUISITION GUIDANCE	G-1-1
G-1.1 Property Asset Codes	G-1-1
G-1.2 List	G-1-1
SUB-APPENDIX G-2 LAND, LAND RIGHTS AND IMPROVEMENTS TO LAND	G-2-1
G-2.1 Land	G-2-1
G-2.2 Land Rights	G-2-1
G-2.3 Improvements to Land	G-2-1
SUB-APPENDIX G-3 BUILDINGS OTHER STRUCTURES AND FACILITIES	G-3-1
G-3.1 Buildings, Acquisition, Improvements and Renovations	G-3-1
G-3.2 Building Acquisition Requirements	G-3-1
G-3.3 Building Acquisition Options	G-3-2
G-3.4 Building Acquisitions Affordability	G-3-2
G-3.5 Building Acquisitions Review	G-3-3
G-3.6 Improvements to Buildings	G-3-3
G-3.7 Renovations of Buildings	G-3-3
G-3.8 Other Structures and Facilities	G-3-3
SUB-APPENDIX G-4 ASSETS UNDER CAPITAL LEASE	G-4-1
G-4.1 Capital Lease	G-4-1
G-4.2 Lease Total Cost	G-4-1
G-4.3 Capital Lease Financing	G-4-2
SUB-APPENDIX G-5 AIRCRAFT	G-5-1
G-5.1 Aircraft	G-5-1

APPENDIX G

ACQUISITION GUIDANCE, PROPERTY ASSET CODES  
TABLE OF CONTENTS

	Page
SUB-APPENDIX G-6 DREDGES AND OTHER FLOATING PLANT	G-6-1
G-6.1 Dredges	G-6-1
G-6.2 Other Floating Plant	G-6-1
SUB-APPENDIX G-7 MOBILE LAND PLANT	G-7-1
G-7.1 Mobile Land Plant	G-7-1
SUB-APPENDIX G-8 FIXED LAND PLANT	G-8-1
G-8.1 Fixed Land Plant	G-8-1
a. Communication Equipment	G-8-1
b. Other Fixed Land Plant	G-8-1
SUB-APPENDIX G-9 TOOLS, OFFICE FURNITURE AND EQUIPMENT	G-9-1
G-9.1 Tools, Office Furniture and Equipment	G-9-1
a. Tools	G-9-1
b. Office Furniture and Equipment	G-9-1
c. Other Equipment	G-9-1
SUB-APPENDIX G-10 INFORMATION TECHNOLOGY SOFTWARE	G-10-1
G-10.1 IT Software	G-10-1
G-10.2 IT Software/Software Site Licenses	G-10-1
SUB-APPENDIX G-11 INFORMATION TECHNOLOGY CAPITAL ASSETS	G-11-1
G-11.1 Information Technology Capital Assets	G-11-1
G-11.2 Definition of Information Technology (IT)	G-11-1
G-11-3 Definition of IT Systems for Corporate Use	G-11-1
G-11.4 IT Computers and Peripheral Equipment	G-11-3
G-11.5 Computer Aided Design and Drafting (CAAD)	G-11-3

APPENDIX G

ACQUISITION GUIDANCE, PROPERTY ASSET CODES  
TABLE OF CONTENTS

	Page
SUB-APPENDIX G-12 WAREHOUSE INVENTORY	G-12-1
G-12.1 Warehouse Inventory	G-12-1
SUB-APPENDIX G-13 INTANGIBLE ASSETS	G-13-1
G-13.1 Intangible Assets	G-13-1
SUB-APPENDIX G-14 LEASEHOLD IMPROVEMENTS	G-14-1
G-14.1 Leasehold Improvements	G-14-1
G-14.2 Types of Leasehold Improvements	G-14-1
G-14.3 Leasehold Improvements - Replacement in Kind	G-14-1
SUB-APPENDIX G-15 OTHER NATURAL RESOURCES AND OTHER ASSETS	G-15-1
G-15.1 Other Natural Resources	G-15-1
G-15.2 Other Assets	G-15-1

ER 37-1-29  
30 Nov 02

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SUB-APPENDIX G-1  
PROPERTY ASSET CODES

G-1.1. Property Asset Codes. This appendix provides a listing of property asset codes some of which are funded under the Revolving Fund, Plant Replacement and Improvement Program (PRIP).

G-1.2. Property Asset Codes Included.

<u>Property Asset Code</u>	<u>Title of Asset Code</u>	<u>Guidance Provided in Sub-appendix Number</u>
00	Land and Land Rights	G-2
01	Improvements to Land	G-2
05	Buildings, Acquisition, Renovation and Improvements	G-3
10	Other Structures and Facilities	G-3
15	Assets Under Capital Lease	G-4
20	Aircraft	G-5
30	Dredges	G-6
40	Other Floating Plant	G-6
50	Mobile Land Plant - Summary Level	G-7
5V	Passenger Vehicles - Suspended	G-7
5X	Other Mobile Land Plant	G-7
60	Fixed Land Plant - Summary Level	G-8
6C	Communication Equipment	G-8
6X	Other Fixed Land Plant	G-8
70	Tools, Office Furniture and Equipment	G-8
80	Software	G-10
90	Information Technology Equipment - Summary Level	G-11
9A	Computers and Peripheral Equipment	G-11
9D	Computer Aided Design and Drafting (CAAD)	G-11
9W	Water Control Data System	G-11
IN	Warehouse Inventory	G-12
IT	Intangible Assets	G-13
LH	Leasehold Improvements	G-14
NR	Other Natural Resources	G-15

ER 37-1-29  
30 Nov 02

OA            Other Assets

G-15

SUB-APPENDIX G-2  
LAND, LAND RIGHTS AND IMPROVEMENTS TO LAND

G-2.1. Land. Acquisition cost of land owned by the Revolving Fund will reflect the purchase price, acquisition expenses, such as, mapping, surveying, appraising, negotiating, etc., and the cost of relocations necessary for the unhampered use of the land.

G-2.2. Land Rights. Reserved.

G-2.3. Improvements to Land. The costs of grading land, installing bulkheads, fill dirt, etc., will be identified as improvements to land.

ER 37-1-29  
30 Nov 02

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SUB-APPENDIX G-3  
BUILDINGS, OTHER STRUCTURE AND FACILITIES

G-3.1. Acquisition of Civil Works Buildings. This guidance is limited to the acquisition of new buildings, replacement buildings, and the addition and betterments (A&B) to existing buildings that support Civil Works functions and are financed with Revolving Fund; Operation and Maintenance (O&M), General; or Mississippi River and Tributaries (Maintenance) funds. It does not apply to buildings financed with Construction, General or MR&T (Construction) funds. The following guidelines apply:

a. Buildings covered by this guidance include office and administrative facilities, laboratories, maintenance shops, warehouses and special purpose facilities.

b. Buildings shall not be constructed unless it is clearly evident that construction is more efficient, economical, and beneficial to the U.S. Army Corps of Engineers than the use of existing Defense Agency, Department of Defense, or other Federal facilities; leasing through General Service Administration (GSA); or using lease authority delegated by GSA. It is also policy to demolish or dispose of substandard buildings and to avoid the utilization of abandoned buildings, such as contractor's construction offices, without authorization from HQUSACE.

G-3.2. Building Acquisition Requirements. Building acquisition requirements must be justified in terms of meeting current and future mission needs. All building requests must specifically identify the need to be addressed and state the impacts that would result from taking no action. Requests must also contain:

a. Documentation, showing consideration of all viable options, providing justification of the alternative selected, including an economic analysis, and demonstrating affordability.

b. Commander's certification that counsel has determined that the acquisition is specifically authorized by an existing statute, or that authorization by the Congress is required

ER 37-1-29  
30 Nov 02

before the building may be acquired.

Requirement validation and planning, management and utilization of administrative space shall continue to be by the Major Army Command (MACOM) Engineer in accordance with the guidelines set forth in AR 405-70, Utilization of Real Property, the Chief's policy letters, and call letters/letters of instruction issued by the same office.

G-3.3. Building Acquisition Options. It must be recognized that the most obvious solution to a mission requirement may not be the most cost-effective available. In particular, constructing a building may create a liability, which may be difficult to dispose of, should the mission change. Justification for building acquisition must demonstrate that all practicable alternatives have been evaluated. Depending on the list of available options, the type of building, while unique to each decision, will usually include some of the following:

- a. Modification of mission,
- b. Contracting out of work,
- c. Change in the type of plant or equipment utilized,
- d. Conversion or rehabilitation of existing space, or
- e. Splitting of functions among existing buildings.

Some alternatives will inevitably be less attractive than others will, but all viable options should be identified and evaluated as part of the decision process before submission for review. Use of ECONPACK or equivalent software is required, as is the completion of DD Form 1391 (see AR 415-15 for information on DD Form 1391 submission) for buildings costing more than \$400,000. In evaluating options, territorial or proprietary thinking and solutions must be avoided. The fact that some splitting of staff in two or more locations may be required to employ a lease option, for instance, will not automatically be considered justification to reject that option. Lease terms should be closely examined to insure that the Corps has options that may be exercised if needs change.

G-3.4. Building Acquisitions Affordability. Acquisitions proposed for funding through the Plant Replacement and Improvement Program (PRIP) will require an affordability analysis. The affordability analysis has two purposes:

a. Determine whether there is a reasonable expectation that funds will be available to repay the PRIP, including depreciation, plant increment, and plant insurance charges, over the life of the building; and

b. Evaluate the impact of the acquisition on project or overhead costs. The analysis must be prepared to a level of detail appropriate for the scope and extent of work to be accomplished. The analysis must consider the current PRIP obligations and the effect of the additional acquisitions, as well as a realistic estimate of future income for the projects and programs supported, based on recent funding history and programmed future requirements. It must also include a realistic calculation of total ownership costs PRIP payback, as well as operating costs, normal and major maintenance, periodic renovation or rehabilitation, (etc.) of the building in order to accurately measure the impact on project or overhead costs. Non-PRIP buildings acquired with O&M funds should follow the same policy guidelines contained in this regulation.

G-3.5. Building Acquisitions Review. At every level, requests for authorization and funding for the acquisition of new buildings or the addition and betterment of existing buildings will undergo a stringent review for compliance with the requirements of this guidance, its references, and other applicable laws and regulations. All building requests will be coordinated with the facilities management function in the Logistics Office for evaluation against the activity's facility master plan/capital investment strategy and validation of the project requirement. In addition, all building requests \$400,000 and greater will be coordinated through the Division Logistics Office for submission as a Major Item. Justification found to be incomplete, un-persuasive, or inconsistent with the facilities plan will be returned for resolution of outstanding issues.

G-3.6. Improvements to Buildings. Additions and betterments

ER 37-1-29  
30 Nov 02

are defined as improvements, rehabilitations, renovations, conversions, replacements or upgrades which either add something to a capital asset that was not there before or increase the useful life, capacity, operating efficiency, or usefulness of a capital asset.

G-3.7. Renovation and Maintenance of Buildings. Repairs and maintenance include all costs in connection with the renewal, substitution, or replacement of parts that have become worn out or inadequate for service, providing that the renewals or replacements have substantially no greater capacity than the parts replaced. Maintenance and repair does not require legislative authority. Maintenance is work required to preserve or maintain a facility in such condition that it may be used effectively for its designated purpose. It is the work done to minimize or correct wear and ensure the maximum reliability and useful life of the facility or component. Repair refers to the restoration of a real property facility, system, or component to such condition that it can be used effectively for its designated functional purpose. These costs are expensed and should be considered in the setting of rental rates.

G-3.8. Authorization to Build, Acquire, Improve or Renovate. The original authorization for the building must be cited in the justification statement accompanying the request. As the Corps does not possess general authority to make additions and betterments to Corps-owned buildings, specific legislative authority is required before the Revolving Fund may be used for that purpose. In the event a building does not have an authorization, the command must coordinate through the MSC to HQUSACE Office of Counsel (CECC-G) to obtain congressional authorization. Specific legislative authority is required for the following:

- a. Any erection, installation, or assembly of a new facility.
- b. Any addition, expansion, or extension of an existing facility. An addition, expansion, or extension is a change that increases the overall physical dimensions of a facility.
- c. Any alteration or conversion of an existing facility. An alteration is a change to the interior or exterior

arrangement of a facility that improves its use for its current purpose. A conversion is a change to the interior or exterior arrangements of a facility that permits its use for a new purpose.

d. Any improvement, rehabilitation, renovation, or upgrade to an existing facility.

e. The replacement of a facility. The replacement of a facility is the complete reconstruction of a facility that has been damaged beyond economical repair or destroyed.

G-3.9. Other Structures and Facilities. Other structures and facilities include, but are not limited to, parking lots, radio towers, railroads, storage pads, bridges, moorings, wharfs, piers, levees, revetments, power stations, and dry-docks.

ER 37-1-29  
30 Nov 02

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SUB-APPENDIX G-4  
ASSETS UNDER CAPITAL LEASE

G-4.1. Capital Lease. A lease agreement conveys the use of an asset or part of an asset from one entity to another for a specified period in return for rent or other compensation. If any of the following conditions are met, the lease agreement is presumed to be an installment purchase and therefore, handled as a capital lease:

a. The lease transfers ownership of property to the lessee by the end of the lease term.

b. The lease contains an option to purchase the leased property at a bargain price.

c. The non-cancelable lease term is equal to or greater than 75 percent of the estimated useful life of the leased property.

d. The present value of rental and other minimum lease payments, excluding that portion of the payments that represent executor costs, such as insurance, maintenance, and taxes to be paid by the lessor, equals or exceeds 90 percent of the fair value of the leased property. The lessee will compute the present value of the minimum lease payments using the Treasury Average Interest Rate for Marketable Interest-Bearing Debt unless:

(1) It is practicable for the lessee to know the interest rate implicit in the lease computed by the lessor; and

(2) The implicit rate computed by the lessor is less than the Treasury Average Interest Rate for Marketable Interest-Bearing Debt.

e. The last two criteria do not apply if the beginning of the lease term falls within the last 25 percent of the total estimated useful life of the leased property. An agency's "rental" of space from GSA does not meet these criteria.

ER 37-1-29  
30 Nov 02

G-4.2. Lease Total Cost. The total cost of the lease will be divided into principal and interest amounts as specified in the financial regulations. The annual principal amount will be charged through plant acquisition to plant-in-service, and is thus subject to the annual PRIP authority.

G-4.3. Capital Lease Financing. The Revolving Fund will not be used to finance a capital lease without specific PRIP authority. Authority to enter into capital lease agreements must be obtained in advance of including the item as part of the five year PRIP plan. If approved, the item will be included in the five-year plan for the term of the capital lease, and the value of the capital lease will be carried as a long-term liability. Approval to enter into capital lease agreements financed by any other funding source must be obtained from CERM-F by submission of a written request. All requests to enter into capital lease agreements must include:

a. A completed economic analysis, which clearly indicates that acquisition by capital lease is more cost effective than direct purchase. All requests of \$400,000 or greater must include an affordability analysis.

b. A schedule showing annual PRIP requirements over the life of the lease.

c. A complete justification for acquisition of the asset.

SUB-APPENDIX G-5  
AIRCRAFT

The provisions of OMB Circular No. A-126, subject: Improving the Management and Use of Government Aircraft, as amended, will be followed.

a. Acquisition. Itemize the costs for design, inspection, long lead items, government furnished equipment, construction, and special purpose items separately.

b. Ownership. Ownership of aircraft will be based on the need to meet mission requirements that cannot be accomplished economically by other means, including services of the private sector.

c. Utilization. Annual review of the usage data maintained on aircraft is considered essential in determining whether the basis for retaining plant should be reanalyzed. Replacement, rehabilitation, or retention of aircraft that is considered obsolete or which has reached the end of its estimated life will be justified based on mission essential requirements, and economic and affordability analyses.

d. Disposition. Coordination with the Associate Administrator, Office of Government Wide Policy, General Services Administration is required to request authority to exchange or sell aircraft for the purpose of replacement.

(1) The letter needs to specifically request a deviation from the Federal Management Regulation 101-46.204(a)(1). The letter must contain the aircraft description, general condition, costs, physical characteristics, nameplate data, and schedule for disposal/replacement of both the aircraft to be exchanged or sold and the replacement aircraft.

(2) For ex-military aircraft, special disposition requirements for Flight Safety Critical Aircraft Parts (FSCAP) and life-limited parts installed in aircraft, their engines or as part of spare parts inventory, must be considered. These

ER 37-1-29  
30 Nov 02

parts need to be properly identified and the appropriate documentation made available during the exchange/sale.

SUB-APPENDIX G-6  
DREDGES AND OTHER FLOATING PLANT

G-6.1. Dredges.

a. Statutory Requirements. The provisions of the following laws are pertinent to USACE dredges.

(1) Public Law 95-269, describing the minimum federal dredge fleet.

(2) Public Law 99-662, Section 945, Water Resources Development Act 1986(WRDA 86), Dredge Vessel Disposal.

(3) Public Law 104-303 (WRDA 96), Cost Sharing.

(a) Section 237, Hopper Dredges, placing the U. S. Hopper Dredge WHEELER in ready reserve status.

(b) Section 563, Hopper Dredge MCFARLAND, limiting improvements to \$20M.

(4) Public Law 107-66, Section 115, Energy and Water Appropriations Act of 2002, limiting the operation of the U. S. Hopper Dredge MCFARLAND to the Delaware River project.

b. Acquisition. Itemize the costs for design, inspection, long lead items, government furnished equipment, construction, and special purpose items separately. The requirements of ER 1130-2-500 are applicable for acquiring dredges and performing major improvements. Coordination with the USACE Marine Design Center is required.

c. Ownership. Ownership of dredges will be in accordance with the provisions of applicable laws, rules and regulations, and will meet mission requirements.

d. Utilization. Annual review of the usage data maintained on dredges is considered essential in determining whether replacement, rehabilitation, or retention of vessels is

ER 37-1-29  
30 Nov 02

warranted. Justifications will be based on mission essential requirements, and economic and affordability analyses.

e. Disposition. Paragraph a (2) above describes the disposal of Corps dredges.

G-6.2. Other Floating Plant.

a. Acquisition. Itemize the costs for design, inspection, long lead items, government furnished equipment, construction, and special purpose items separately. The requirements of ER 1130-2-500 are applicable for acquiring other floating plant and performing major improvements. Coordination with the USACE Marine Design Center is required for MINS.

b. Ownership. Ownership of other floating plant will meet mission requirements.

c. Utilization. Annual review of the usage data maintained on other floating plant is considered essential in determining whether replacement, rehabilitation, or retention of vessels is warranted. Justifications will be based on mission essential requirements, and economic and affordability analyses.

d. Disposition. Disposition of other floating plant shall be in accordance with applicable property and fiscal management regulations.

ER 37-1-29  
30 Nov 02

SUB-APPENDIX G-7  
MOBILE LAND PLANT

Reserved.

ER 37-1-29  
30 Nov 02

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SUB-APPENDIX G-8  
FIXED LAND PLANT

G-8.1. Fixed Land Plant. Communications Equipment. Communication lines, including lines used to link end users to computer systems and/or Local Area Networks, are considered an integral part of the building/facility in which they are installed since they cannot be easily removed and/or reinstalled in another building or facility. The same is true of telephone systems. Accordingly, communication lines and telephone systems will be capitalized in accordance with the capitalization guidance for additions and betterments if installed in a Corps owned building/facility or leasehold improvements if installed in a building/facility which the Corps occupies but does not own. Since individual telephone instruments can be and frequently are easily removed from the system, moved to another building and/or facility and connected to another system, inclusion of the cost of these instruments in the monetary value of the leasehold improvement or addition and betterment is inappropriate. Therefore, individual telephone instruments will not be included in the total cost of the telephone system when making capitalization determinations or capitalized as a part of the system. Individual telephone instruments will be expensed

G-8.2. Other Fixed Land Plant. Reserved.

ER 37-1-29  
30 Nov 02

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SUB-APPENDIX G-9  
TOOLS, OFFICE FURNITURE AND EQUIPMENT

G-9.1. Purpose. Tools, office furniture and equipment are broadly defined as items that cannot be consumed within one year (nonexpendable) for general office use, such as office furniture, work tools and drafting and survey equipment. These type items are subject to the PRIP threshold.

G-9.2. Tools. Although not an all inclusive listing, this subdivision is further defined as hand tools, power driven portable/mobile tools and equipment, such as concrete vibrators, pavement breakers, air hammers, electric or gasoline powered saws, drills, attachments thereto, and paint sprayers. Similar items that exceed the PRIP threshold and meet the PRIP criteria will be capitalized and financed with PRIP funding.

G-9.3. Office Equipment. This subdivision includes office equipment, such as calculators, typewriters, reproduction equipment not assigned to central reproduction plant, electric fans, portable air conditioner units, messenger carts and library equipment. If these items meet PRIP criteria, they will be capitalized.

G-9.4. Office Furniture. Conventional, modular, Furniture Systems, and office furniture will only be capitalized if:

a. The cost to purchase each individual item (Conventional), work station (Modular) or total cost of a furniture system, exceeds the monetary capitalization threshold; unless:

b. All of the existing office furniture (Conventional and Modular) is being replaced (In kind) in conjunction with a move to a new building or leased space; or

c. All existing conventional/modular office furniture is being replaced with a furniture system to reduce space requirements. Capitalized furniture systems will be carried on the property book as a system. Conventional and modular furniture workstations costing over \$2,500 will be maintained on

ER 37-1-29  
30 Nov 02

the property book as individual assets using the same work item code to indicate a set relationship. Assets under \$2,500 can be listed as a single line item reflecting total asset value for the set.

G-9.5. Other Equipment. Although not an all-inclusive listing, this subdivision is further defined as:

a. Survey equipment, such as transits, levels, tripods, plane tables, cameras, binoculars, telescopes, level rods, and electronic survey apparatuses. Similar items that exceed the PRIP threshold and meet the PRIP criteria will be capitalized and financed with PRIP funding.

b. Drafting equipment, such as drafting tables, stools, machines, etc., used in the performance of drafting and design, engineering work will be capitalized and funded with PRIP, if all PRIP criteria are met.

SUB-APPENDIX G-10  
INFORMATION TECHNOLOGY (IT) SOFTWARE

G-10.1. IT Software. Software, system related memory boards/computer chips and desk side devices such as electronic signature card readers loaded on or connected to microcomputers to allow the user to access and/or effectively use information technology systems are considered to be a part of the microcomputer. Accordingly, they will not be included in the monetary value of information technology systems for capitalization purposes even if they are purchased at the same time and/or from the same contract as the system(s).

G-10.2. IT Software/Software Site Licenses. Commercial, off-the-shelf software packages and/or site licenses installed in information technology systems for use by end users are stand alone items and should only be capitalized in those instances in which the individual software package/site license meets the basic capitalization criteria. In addition, the following guidelines apply:

a. Software, which has no more than a two-year useful life, should be carefully evaluated before being purchased through PRIP. If it is determined that PRIP funding is appropriate, such software will cease paying increment when it is fully depreciated.

b. Software that requires a minimum purchase of licenses will use the cost of the minimum number of licenses as the cost basis to determine if the purchase meets the capitalization threshold, even if more than the minimum licenses are necessary or will be purchased.

c. Site licenses purchased and used during the development and deployment stage will be part of the new system and capitalized if the system meets the capitalization threshold. Thereafter, site licenses will be considered an operating and maintenance expense.

d. Software and software site licenses acquired through the PRIP will be amortized in accordance with the following schedule:

Useful Life Schedule for Software

<u>Type of Software</u>	<u>Application</u>	<u>Useful Life</u>
Commercial Off-the-Shelf Software	District	2 Years
	MSC/Regional	3 Years
	HQ/Corporate	3 Years
Custom Software	District	3 Years
	MSC/Regional	4 Years
	HQ/Corporate	5 Years

Approval for useful life exceeding five years, will be forwarded to CERM-F.

e. LAN systems, software, and hardware, once capitalized, will require routine maintenance and care. These costs will be expensed to the current operations. Software and hardware that do not significantly expand the user base served or do not provide additional functionality to the user will be expensed.

G-10.3. Definition of IT Software for Corporate Use.

Information technology systems customized and/or developed for Corps-wide use will be capitalized only if cost will be recovered primarily through user fees chargeable to the appropriate appropriations or projects. Costs that may be capitalized are limited to:

a. Costs clearly identified to major new software projects, distinguishable from recurring maintenance-type activities.

b. Costs incurred after technological feasibility has been established such as:

(1) Direct costs of developing the software includes salaries of programmers, systems analysts, project management, and administrative personnel directly involved in the planning, designing, coding or testing; associated employee benefits, outside consultants' fees, and supplies.

(2) Initial training material and documentation manuals. Training costs, other than development of training materials, inherently fail the durability test for capitalization and will be expensed as incurred.

(3) Cost of data conversion will be expensed as incurred.

ER 37-1-29  
30 Nov 02

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G-10-4

SUB-APPENDIX G-11  
INFORMATION TECHNOLOGY CAPITAL ASSETS

G-11.1. Information Technology Capital Assets. The types of capital assets under Information Technology include communications equipment, computers and peripheral equipment, computer aided design and drafting equipment (CADD) and water control data systems (WCDS).

G-11.2. Definition of Information Technology (IT) and Other Systems. For capitalization purposes, a system is defined as a series of interdependent, interconnected components, including software, designed primarily to work together as a harmonious whole to satisfy a specific requirement or series of related requirements. Systems with an estimated useful life of two or more years will be capitalized in all instances in which the total cost of the system, when fully assembled, meets or exceeds the current monetary capitalization threshold.

a. The acquisition cost of individual system components, shipping and/or delivery charges, site preparation costs, system installation/assembly costs and the cost of initial training material and documentation manuals are a part of the total cost of a system and must be included in the total system cost used in making capitalization determinations. Training costs other than development of training materials, inherently fail the durability test for capitalization and will be expensed as incurred.

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

G-11.3. IT Computers and Peripheral Equipment.

ER 37-1-29  
30 Nov 02

a. Computers and peripheral equipment have been standardized as follows:

(1) Computers and peripheral equipment rapidly become obsolete due to technological advances. Therefore, mainframe computers and peripheral equipment have been assigned a useful life NTE five (5) years. Microcomputers and their peripheral equipment have been assigned a useful life of NTE three (3) years.

(2) To maintain uniformity, computers and peripherals that are interconnected, interdependent and/or cannot be used independently as stand alone units will be depreciated as a single system or set.

(3) Peripheral equipment which can be used independently as stand alone units, such as high speed printers, etc., will be depreciated as individual or group units.

(4) Repairs and replacements of items included in a system/set will be accounted for in accordance with Appendix J.

G-11.4. Computer Aided Design and Drafting (CADD). Computer aided design and drafting equipment meeting the capitalization criteria will be funded through the Revolving Fund PRIP. Software installed in the equipment to make it functional for its intended purpose is considered a part of the equipment and will be included in the acquisition cost of the equipment.

G-11.5. Water Control Data System. Water control data system equipment meeting the capitalization criteria will be funded through the Revolving Fund PRIP. Hardware and software associated with the water control data equipment to make it functional for its intended purpose is considered a part of the system and will be included in the total acquisition cost. Individual rain gauges are not to be acquired using RF, PRIP.

ER 37-1-29  
30 Nov 02

SUB-APPENDIX G-12  
WAREHOUSE INVENTORY

G-12.1. Warehouse Inventory. Reserved.

ER 37-1-29  
30 Nov 02

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G-12-2

SUB-APPENDIX G-13  
INTANGIBLE ASSETS

G-13.1. Intangible Assets. Intangible assets are defined as non-physical resources to other assets. Examples are patents, goodwill, and permits.

G-13.2. Reserved.

ER 37-1-29  
30 Nov 02

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SUB-APPENDIX G-14  
LEASEHOLD IMPROVEMENTS

G-14.1. Leasehold Improvements. Leasehold improvements will be capitalized if they meet the capitalization criteria for Civil Works property. This does not apply to USACE offices on military installations. The cost of leasehold improvements shall be amortized over five years or the expected duration of the lease, whichever is less. In addition, for leasehold improvements funded by the PRIP, no plant increment will be charged during the amortization period. Thus, all capital improvements meeting the above criteria made to real property, occupied, but not owned by USACE, must be capitalized as a leasehold improvement, and in no case be expensed.

G-14.2. Types of Leasehold Improvements. Leasehold improvements and additions and betterments in conjunction with an initial move to a leased facility, relocation to a leased facility, or reduction in space relocation within a facility will be capitalized. Typical types of leasehold improvements and additions and betterments include, but are not limited to:

a. Initial installation or upgrade of automatic sprinklers; fire alarm and/or security systems; central air conditioning or heating systems; telephone systems; electrical wiring; communication lines for local area networks; or the expansion communication lines for local area networks.

b. Conversion of storage space to office space; installation of emergency operations centers; construction of permanent walls in open areas; application of brick to wood frame structure and construction of a building, structure, or facility on leased land.

G-14.3. Replacements in Kind. Replacements in kind (same type or capacity) of carpeting, windows, floors, telephone, heating and air conditioning systems, and installation and/or removal of temporary walls and other like items are not subject to capitalization as leasehold improvements and should be expensed.

ER 37-1-29  
30 Nov 02

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SUB-APPENDIX G-15  
OTHER NATURAL RESOURCES AND OTHER ASSETS

G-15.1. Other Natural Resources. Reserved.

G-15.2. Other Assets. Reserved.

ER 37-1-29  
30 Nov 02

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