

APPENDIX C

TRANSFER AND PLACEMENT IN SERVICE OF ASSETS ACQUIRED  
BY OTHER THAN THE ASSET-OWNING COMMAND

C-1. Purpose. To provide guidance on how to transfer and place in service assets that are acquired by one USACE command for another USACE command.

C-2. Costs. Costs associated with acquisition of plant will be accumulated in the acquiring command's financial records as construction in progress (CIP). Once the item is ready for delivery, the acquiring command will transfer all cost accumulated as CIP immediately to the asset-owning command via Transfer Out, Without Reimbursement instructions in the financial regulations together with supporting documentation to include contract documents. The asset-owning command will transfer in the CIP into their financial record IAW financial regulation guidance for Transfers-In-Without Reimbursement. Once the transfer CIP is completed, immediate action will be taken to place the asset in service. The value of the transfer will reflect all acquisition costs. If costs are incurred subsequent to the Transfer Out/Transfer In, the same procedures will be followed to transfer the additional cost to the asset-owning command. All transfers will be recorded within the same month.

C-3. Transfers Related to Marine Design Center (MDC) Acquisitions. Acquisition costs will be recorded in the Philadelphia District finance and accounting system for items acquired through MDC. When the item is transferred from MDC to the asset owning district, the Philadelphia District will transfer out all cost accumulated and identified as construction in progress (CIP) in its accounting system, to the asset-owning district IAW financial regulations.

C-4. CIP Transfer Out Instructions for CEFMS. Corps activities will transfer out PRIP CIP for items acquired for another Corps activity as provided in the instructions below (see figure C-1).

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a. Select option 21 (CIP Transfers) from the Revolving Fund Fixed Assets menu (see below).

**CORPS OF ENGINEERS CORPORATE MANAGEMENT INFORMATION SYSTEM (menu)**

Action Edit Block Field Record Query ESIG Help

Menu ID: AACFB

**REVOLVING FUND FIXED ASSETS MENU**

<input type="checkbox"/> CREATE/CLASSIFY WORK ITEM (1)	<input type="checkbox"/> PLANT RENTAL ORDERS (13)
<input type="checkbox"/> WORK ITEM BREAKDOWN (2)	<input type="checkbox"/> PLANT RENTAL BILLINGS (14)
<input type="checkbox"/> PLACE IN SERVICE/CHANGE STATUS (3)	<input type="checkbox"/> PR BILLING ADJUSTMENTS (15)
<input type="checkbox"/> RECLASSIFICATION (4)	<input type="checkbox"/> VIEW PLANT RENTAL BILLINGS (16)
<input type="checkbox"/> CHANGE PROPERTY ID (5)	<input type="checkbox"/> VIEW PLANT OPERATING ACCOUNT (17)
<input type="checkbox"/> VIEW A & B WORK ITEM STATUS (6)	<input type="checkbox"/> VIEW RF ASSET TRANSACTIONS (18)
<input type="checkbox"/> CASUALTY LOSS (INSURANCE) (7)	<input type="checkbox"/> VIEW PR BILLING TRANSACTIONS (19)
<input type="checkbox"/> VIEW NON-GROUP PLANT (8)	<input type="checkbox"/> RF ASSET WBS UTILITY (20)
<input type="checkbox"/> VIEW GROUP PLANT (9)	<input type="checkbox"/> CIP TRANSFERS (21)
<input type="checkbox"/> CREATE/UPDATE SETS (10)	
<input type="checkbox"/> VIEW PLANT RESOURCES (11)	
<input type="checkbox"/> PLANT RENTAL RATES (12)	

Enter menu ID, option ID, or Smart Screen #

21  Go!

FOA	Dist. Div.
E5	NAP

Record: 0/1  List of Values

Figure C-1-CEFMS Revolving Fund Menus

b. Select option 1 from the CIP Transfer menu (see below).

**CORPS OF ENGINEERS CORPORATE MANAGEMENT INFORMATION SYSTEM (menu)**

Action Edit Block Field Record Query ESIG Help

Menu ID: AACFBC

**CIP TRANSFER/VIEW**

1] TFR CIP OUT W/O REIMB (1)

1] TFR CIP IN W/O REIMB (2)

1] VIEW CIP TFR IN TRANS REG (3)

Enter menu ID, option ID, or Smart Screen #

1 Go! Prev Menu Exit System

FOA	Dist. Div.
E5	NAP

Record: 0/1 List of Values

Figure C-1a (Continued)

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c. Input required data on CIP Transfer Out screen.  
 Completed screen should look something like screen shown below:

v2.1.1 Revolving Fund Transfer CIP Out W/O Reimb Screen 2.25.R1									
Action <u>E</u> dit <u>B</u> lock <u>F</u> ield <u>R</u> ecord <u>Q</u> uery <u>E</u> SI <u>G</u> Help									
Asset Work Item:		001110 2375 MVS POTTER REPOWERING							
Responsible Employee:		DELAG5561 GERALD P DELANEY 215-656-6850 8800100							
Responsible Organization:		8800100 MDC-PROGRAM MGMT BR							
Property Category:		30 DREDGERS					Asset Trans No:		
Accounting Class:		96 NA X 4902 0000 B5 08 96365							
Mgmt Structure:		4098.375.375 FY98 2375 POTTER REPOWERING							
Transfer Type:		F FULL TRANSFER					Transfer Date:		
		04-DEC-2001							
Transferee Org:		CEAMS US ARMY ENGINEER DIST, ST. LOUIS							
Total CIP Cost:		20433525.29							
Transfer Amount:		20433525.29					Period:		
		200112							
Trans Processed By:		DON FORBUS 256-864-1805 TOB0300							
Remarks:		TRANSFER CIP INCURRED TO REPOWER DREDGE POTTER TO ST. LOUIS DISTRICT.							
Reverse Cost Transfer <span style="float: right;">Select Cost To Transfer</span>									
Prev Page	Prev	Next	Query	List	Save	Exit	Next Page		
Record: 9/?									

Figure C-1a (Continued)

d. Generate a CIP Transfer Out report from report option screen shown below and provide copy to asset owning District to advise them of the CIP transferred to them.

v2.1.4 Report Selection Menu 16.000	
Action Edit Block Field Record Query ESIG Help	
MANAGE ASSET REPORTS	
Report Title	Report ID
PRINT / LIST / DELETE GENERATED REPORTS	print_del
C-I-P COST TRANSFER IN REPORT	cstrnsfr
C-I-P COST TRANSFER OUT REPORT	cstrfout
C-I-P COST TRANSFER OUT REPORT (NEW)	cipout
ASSET TRANSFER OUT REPORT	assetchg
GENERAL LEDGER TO ASSET COST TABLE RECON	reconast
REVOLVING FUND ASSET REPORTS	(submenu)
SHOP AND FACILITY MANAGEMENT CUSTOMER ORDER LIST	sfcorpt
DEPRECIATION, INCREMENT AND INSURANCE REPORTS	sdipr
ACCRUED DEPRECIATION VERIFICATION	deprever
ACCRUED DEPRECIATION VERIFICATION (PRIOR YEARS ONLY)	depreaaa
CIVIL NONPOWER ASSETS PROJECTED ACCUMULATED DEPRECIATION	civilpad

  

Execute Selection	View Report Descriptions	Exit To CEFMS Menu	E5	NAP
Defer Execution		Exit CEFMS		
Prev Page	Prev	Next	Query	List
	Save	Exit		Next Page

TITLE OF THE REPORT TO BE RUN

Record: 1/1

Figure C-1a (Continued)

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C-5. CIP Transfer In Instructions for CEFMS. Corps activities will transfer in PRIP CIP for items acquired by another for their activity as provided in the instructions below.

a. Create asset work item on screen 2.100. See below.

v2.1.11 Revolving Fund Fixed Asset - Work Item Create/Update Screen 2.100															
Action Edit Block Field Record Query ESIG Help															
Work Item Type:		TASK			WI Classification:		2 ADDITION AND BETTERMENT								
Work Item:		2LFC77 REFURBISH DREDGE BSSAYONS													
Accounting Classification:		96	NA	X	4902	0000	ASH:	2455	FSN: 96412						
Parent Work Item:		025C74 DREDGE BSSAYONS													
Group Type:		N NON GROUP			Property Category:					30 DREDGES					
Received By Organization:		M2B0500 COOPERATIVE ADM			Received Date:					30-NOV-2001					
Work Item Category:		P PLANT AND EQUIPMENT SERVICES													
Responsible Employee /		ID:		FORB09412			Alternates Assigned:								
		Name: DONALD R. FORBUS													
		Phone:			256-864-1805			Office Symbol:		CBSWF-RM-C					
		Assign Date:		30-NOV-2001		Organization:				M2B0500 COOPERATIVE ADM SUPPORT UN					
External Reference:					Source Name:										
Description:															
Property ID:		05189			DREDGE BSSAYONS										
<input type="checkbox"/> Assign Command Indicators		<input type="checkbox"/> Assign Work Locations			<input type="checkbox"/> Networking		<input type="checkbox"/> Notes								
<input type="checkbox"/> Assign Local Indicators		<input type="checkbox"/> Milestone Information			<input type="checkbox"/> Assign Alternate Responsible Employee										
Prev Page		Prev		Next		Query		List		Save		Exit		Next Page	
Enter 'T' for Task.															
Record: 1/1															

Figure C-1a (Continued)

b. Enter asset work item (or select from F4 list) on screen 2.29.R1 (path: 1, 3, 6, 2, 21, 2). Enter data in bottom block of form to represent CIP costs transferred in.

v2.1.1 Revolving Fund Transfer CIP In W/D Reimb Screen 2.29.R1										
Action Edit Block Field Record Query ESIG Help										
Asset Work Item:	ELEC77 REFURBISH DREDGE ESSAYONS									
Project Work Item:	O25C74 DREDGE ESSAYONS									
Responsible Employee:	DONALD R. FORBUS									
Responsible Organization:	M2B0500 COOPERATIVE ADM SUPPORT UNIT									
Property Category:	30	DREDGES					Transfer-In Date:	13-DEC-2001		
Transferor Organization:	M1E107001 USAED, PHILADELPHIA									
Accounting Class:	96	NA	X	4902	0000	M2	08	96412		
Management Structure:	3002.001.001			DREDGE ESSAYONS						
Remarks:	TRANSFER POTTER REHAB COSTS									
<Page-Down> Create/Update Established CIP Cost										
Cost Org Code:	M2B0500			MOA Code:	C2	Cost Type:	CIP		Work Cat:	CAPACQ
Resource Code:	WRBOTHCOE			EOR Code:	2530	Work Cat Elem:	ADDB			
Transfer In Amt:	5000.00			Period:	200112	Fund Acct:	M264621			
Cost Org Code:	M2B0500			MOA Code:	11	Cost Type:	CIP		Work Cat:	CAPACQ
Resource Code:	WRBOTHCOE			EOR Code:	2530	Work Cat Elem:	ADDB			
Transfer In Amt:	1000.00			Period:	200112	Fund Acct:	M264621			
<input type="checkbox"/> Transfer Detail										
Prev Page	Prev	Next	Query	List	Save	Exit	Next Page			
Enter Asset Work Item. F4 for list.										
Record: 3/?										

Figure C-1a (Continued)



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c. Place asset or addition and betterment in service on appropriate revolving fund place in service screen (Group/Non-Group - 2.11, Sets - 2.16, Additions and Betterments - 2.11.3 or Real Property - 2.17). See example below.

v2.1.6 Place In Service Revolving Fund Asset Addition/Betterment Screen 2.11.3										
Action Edit Block Field Record Query ESIG Help										
Property ID:	05139		DREDGE ESSAYONS							
Asset Work Item:	025C74		DREDGE ESSAYONS							
Operating Work Item:	7G9174		DREDGE ESSAYONS OPERATING ACCOUNT							
Property Category:	30		DREDGES							
Owning Org:	M2B0500		COOPERATIVE ADM SUPPORT UNIT							
Asset Acquisition Date:	29-OCT-2001									
Accounting Classification:	96	NA	X	4902	0000	M2	08	ASH: 2455	FSH: 96412	
Asset PRIP No:	3002.001.001		DREDGE ESSAYONS							
Addition & Betterment Work Item			A&B P-I-S Date	A&B CIP Cost	35% Indicator					
<input checked="" type="checkbox"/>	REFURBISH DREDGE ESSAYONS		17-APR-2002	6000.00	Y					
A&B PRIP No:	3001.001.001		REFURBISH DREDGE ESSAYONS							
Useful Life Est Years/Months:	40 / 0		Est Salvage Value:		5000.00					
Remarks:	REPLATE HULL									
Total Useful Life Months:	480		Life Months Remaining:		0					
Accounting Period:	200204		Replacement Cost:		0.00					
<input type="checkbox"/>	Place In Service Cost		<input type="checkbox"/>			Addition/Betterment Comments			<input type="checkbox"/>	Reverse A&B P-I-S
Prev Page	Prev	Next	Query	List	Save	Exit	Next Page			
Enter estimator name and justification for change.										
Record: 1/1										

Figure C-1a (Continued)