

GLOSSARY

Accrual Accounting - the reporting of all revenues, expenditures, asset purchases, and liabilities in the fiscal year they are incurred.

Additions - to enlarge original or existing items of plant by an increase in number, size, capacity, or amount, but not by replacing existing portions.

Base Effort - items that have been contracted for, purchased, or obligated during previous fiscal years and which require expenditures during the Current Fiscal Year or future fiscal years.

Base-Level Commercial Equipment (BCE) - An investment end item costing \$250,000 or more and is not centrally purchased or managed by the Department of the Army.

Base-Level Commercial Equipment Program - A program within the Other Procurement, Army (OPA) appropriation (21Y2035) that is used to acquire certain equipment to support the commander's military mission. Subcategories exist within the OPA appropriation: OPA-1 is for administrative wheeled vehicles and is excluded from the BCE program. OPA-2 pertains to automation and communications equipment and OPA-3 pertains to all other types of equipment. OPA-3 funded items are included in the BCE program. Guidance is contained in DFAS-IN Manual 37-100-XX Financial Management, The Army Management Structure.

Betterments - improvements to existing items of plant by substitution, modification, renewal, or replacement of original parts with new parts that have a substantially greater capacity.

Budget Year - the fiscal year immediately following the Current Year.

CEFMS - the Corps of Engineers Financial Management System, which includes a Finance and Accounting (F&A) subsystem for processing, recording, and reporting accounting data for the activities in the Civil Works Revolving Fund.

Current (Execution) Year - the next fiscal year for which

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funding authorization requests are submitted.

End Item - A piece of equipment that can be used in a stand-alone mode and does not lose its identity on application. However, for the purpose of the BCE program, the following can be constructed as end items: attached system components that are separately authorized, procured, catalogued, and accounted for on property documents.

Execution (Current) Year - same as Current Year.

Grouped Major Items - a collection of like items or a system consisting of several items that, when grouped together, exceed HQUSACE authority and thus require submittal for approval to the Office of Management and Budget (OMB) and the Congressional Committees on Appropriations, but which individually do not exceed HQUSACE authority. (Examples: ADPE, WCDS, Communications Equipment, etc.)

Grouped Plant - miscellaneous items of floating and land plant that may be grouped into units of the same type and of approximately the same size or service capability. A group generally should consist of two or more similar items of plant, but may consist of a single item of plant if only one item of a class is owned. (This definition is used in the preparation of ENG Form 2438.)

Incremental Effort - items that cannot be classified as base effort.

MACOM Approved (MAPP) Item - As used in this regulation and in PAM 708-3, MAPP refers to those items purchased with BCE funds that have been delegated to TDA proponents (HQUSACE) to approve for inclusion in the appropriate TDA. AR 750-43 contains approval requirements of test, measurement, and diagnostic equipment (TMDE) items.

Major Items (Continuous) - consist of Major Items that were previously submitted to and approved by the Office of Management and Budget (OMB) and the Congressional Committees. After CECW-O notifies division engineers of approval, these Major Items shall be included in the Current Year submittal for funding purposes

as high priority item within the division approved Five-Year PRIP. Major Items under design or contract shall be given the highest priority in the Current Year submittal.

Major Items (New) - those items exceeding HQUSACE authority and requiring submittal to the Office of Management and Budget (OMB) and the Congressional Committees on Appropriations for approval.

Minor Items - those items exceeding the current capitalization level in the financial regulations, but that do not exceed the HQUSACE authority level.

Motor Vehicles - See ER 56-2-1 for the definition.

Non Base-Level Commercial Equipment (Non-BCE) - An investment end item normally costing \$250,000 or more and requiring Army central management or procurement by direction of the Office of the Secretary of Defense (OSD) or by Army regulation. Non-BCE is found in PAM 708-3, Chapter 6 and is HQDA approved. BCE funds will not be used to procure non-BCE.

Non-Grouped Plant - single items of plant for which an ENG Form 22 is prepared. Generally includes aircraft; dredges; structures with an estimated replacement costs of \$200,000 or more; and major floating plant, major mobile land plant, major fixed land plant, and any other-major item of plant with an estimated replacement cost of \$100,000 or more.

Non-MAPP Items - These items require Army approval prior to inclusion in the TDA.

Non-standard Items - Non-standard items of equipment are those items authorized by TDA, which are invested end items costing \$250,000 or more and are not Army centrally managed or purchased. Non-standard item requirements are considered recurring and generic in nature. The requirements are primarily to replace engineer equipment, recreation equipment, kitchen equipment, office equipment, laundry equipment, and automatic data processing equipment that is either broken, worn out, or obsolete.

Personal Computer (PC) System - an interdependent group of items, including hardware, such as the CPU, keyboard and

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monitor, and possibly including a printer, plotter, modem, etc., and also including necessary software, which form a complete and usable unit for the intended functions. This definition refers to PC's only and not to mainframe computers or minicomputers.

Prior Year - the fiscal year immediately preceding the Current Year of the PRIP.

Project - a single project may be either an entire project authorization or any major subdivision thereof by location or separate operable unit for which a separate group of feature cost accounts or separate operational records are maintained.

Project Owned - plant acquired with Civil Works project funds to serve only that project.

Revolving Fund Owned - plant acquired by the Revolving Fund to serve more than one Civil Works project or to be used by multiple Civil Works appropriations.

Standard Items - Standard items are materials, parts, components, subassemblies, or equipment identified or described in military or adopted Federal and industry standards. For the purpose of this regulation they are items, which are centrally managed and purchased by HQDA.

Table of Distribution and Allowance (TDA) - A document, which authorizes manpower and equipment for Corps of Engineers organizations. TDAs are governed by AR 71-32.