## DEPARTMENT OF THE ARMY U.S. Army Corps of Engineers Washington, D.C. 20314-1000

CERM-BA

Regulation No. 37-1-29

30 November 2002

## Financial Administration FINANCIAL MANAGEMENT OF CAPITAL INVESTMENTS

## Table of Contents

		<u>Para</u>	Page
Chapter 1.	Introduction		
	Purpose	1-1	1-1
	Applicability	1-2	1-1
	Distribution	1-3	1-1
	References	1 - 4	1-1
	Precedence of Regulations	1-5	1-3
	Definitions	1-6	1-3
	Statutory Authority	1-7	1-3
	Policy	1-8	1-3
	Responsibilities	1-9	1-3
	Record Keeping	1-10	1-11
Chapter 2.	Capital Assets		
	Purpose	2-1	2-1
	Capital Assets	2-2	2-1
	Capitalization Threshold	2-3	2-1
	Capitalization Basis	2-4	2-1
	Acquisition/Ownership Requirements	2-5	2-2
	Funding	2-6	2-3
	Use of Public Property	2-7	2-3
Chapter 3.	Resourcing Capital Assets		
	Purpose	3-1	3-1
	Definition of Resourcing Capital		
	Assets	3-2	3-1
	Responsibilities for Resourcing		
	Capital Assets	3-3	3-1
	Revolving Fund Capital Assets	3 - 4	3 - 1

		Para	Page
	Military Capital Assets Civil Works Capital Assets	3-5 3-6	3 - 7 3 - 7
Chapter 4.	Plant Replacement and Improvement Program		
	Purpose PRIP Program Formulation PRIP Execution	4 - 1 4 - 2 4 - 3	4-1 4-6 4-12
Chapter 5.	Base Commercial Equipment	5-1	5-1
Chapter 6.	Project Equipment (To be added later)	•	6-1
Appendix A	Capitalization Thresholds		A-1
Appendix B	Plant Rental Rate Computation		B-1
Appendix C Owing Comma	Transfer and Placement in service of Assets acquired by Other than the Ass	set	C-1
Appendix D	Plant Increment, Depreciation and Insurance		D-1
Appendix E	Preparation of ENG Form 4613-R, Major Item New Starts (MINS) and Update of Continuing Major Items		
Appendix F	Preparation of ENG Form 4943, PRIP Plant Item Justification Sheet		F-1
Appendix G	Acquisition Guidance for Property Asset Funded Through PRIP		G-1
Appendix H	Preparation of Five-Year Plan		H-1
Appendix I	PRIP Out-of-Cycle Requirements		I-1

		<u>Para</u>	<u>Page</u>
Appendix J	Delegation of Authorities		J-1
Appendix K	PRIP Process Flowcharts		K-1
Appendix L	Lost Design Cost		L-1
Glossary		Glossa	ry-1