



Defense Logistics Agency **INSTRUCTION**

DLAI 4165.01
Effective June 10, 2013

DS

SUBJECT: Acquisition and Disposal of Real Estate

References: Refer to Enclosure 1.

1. PURPOSE. This Instruction describes Defense Logistics Agency (DLA) authorities and policy for the acquisition and disposal of real property, with and without underlying land. It describes processes for the acquisition and release of real property at installations where DLA acts as the host (DLA-hosted installation), General Services Administration (GSA) leased space, and DoD installations where DLA is a tenant on a Military Department (MILDEP) installation.
2. APPLICABILITY. This instruction applies to all DLA Activities.
3. DEFINITIONS. Refer to Glossary.
4. POLICY.
 - a. DLA shall acquire only the minimum amount of real estate and leased real property (RP) needed to support mission requirements.
 - b. DLA cannot own (exert jurisdiction over) real property, in accordance with (IAW) Title 10 United States Code (U.S.C.) 2682, which states that a real property facility under the jurisdiction of the Department of Defense (DoD) which is used by an activity or agency of DoD (other than a MILDEP) shall be under the jurisdiction of a MILDEP designated by the Secretary of Defense.
 - c. Per Reorganization Plan No. 18 of 1950, (reprinted in 40 U.S.C. §490 note, now incorporated into 40 U.S.C. §581), GSA has authority to lease privately held real property on behalf of DLA. For leasing privately held real property, GSA is DLA's authorized leasing agent for real property outside the National Capital Region (NCR) while Washington Headquarters Service (WHS) handles DLA's requests for leased real property within the NCR. In the rare

instances when DLA requires the leasing of unimproved land, the U.S. Army Corps of Engineers (USACE) or Naval Facilities Engineering Command (NAVFAC) will be the authorized leasing agent.

d. DLA's real estate agents are USACE or NAVFAC for the acquisition of DoD and other real property. Only GSA, USACE, or NAVFAC realty specialists are authorized to deal directly with property owners and their representatives regarding the acquisition of real property rights or interests.

e. The DLA Director, Installation Support (DS-D) has the only delegated authority from the Director DLA, to execute real property instruments on behalf of DLA.

(1) All new RP instruments shall be staffed through the responsible Real Property Officer (RPO), the Chief Counsel's Office at DLA Activity (DG-Activity), Installation Management (DS-I), Property and Real Estate (DS-IP), and the HQ General Counsel's Office (DG) for DS-D execution on behalf of DLA.

(2) Any change in the real property rights (e.g., square footage, utilization, etc.) that DLA has acquired shall require a modification to the existing permit with the host MILDEP. All such modifications shall be staffed through the responsible RPO, DG-Activity, DS-P, DS-I, and DG for DS-D execution on behalf of DLA.

f. Prior to any DLA personnel or equipment occupying a real property asset, the following shall be completed and deposited with the responsible Real Property Accountable Officer or Real Property Officer (RPAO or RPO):

(1) A fully executed real estate agreement granting permission for DLA to occupy the RP asset.

(2) National Environmental Policy Act (NEPA) documentation, an Environmental Assessment or an Environmental Impact Statement, reflecting the environmental, socio-economic and historic preservation impacts of DLA acquisition or disposal of RP asset. In case such documentation preparation is not required, the DLA Form 1664, Record of Environmental Consideration, shall be used to record the decision.

(3) A valid Environmental Condition of Property (ECOP) report or such other documentation that accurately reflects the environmental condition of the subject property completed by qualified personnel and incorporated into the real estate agreement as an attachment.

(4) A valid DD Form 1354 and a current joint DLA and Host facility inspection and condition assessment performed by qualified personnel.

5. RESPONSIBILITIES. See Enclosure 2.

6. PROCEDURES. See Enclosure 3.

7. INFORMATION REQUIREMENTS. None.

8. INTERNAL CONTROLS. DLA Activity compliance with DoD policies, and directives and with this DLA Instruction will be assessed by monitoring the approved requests for real property acquisition and disposals. These approved requests will be verified, on a quarterly basis, with the real property inventory as shown in Enterprise Business System (EBS) for each DLA Activity.

9. RELEASEABILITY. UNLIMITED. This Instruction is approved for public release and is available on the Internet from the DLA Issuances Internet Website.

10. EFFECTIVE DATE. This Instruction:

a. Is effective on June 10, 2013.

b. Must be reissued, cancelled, or certified current within 5 years of its publication in accordance with DLAI 5025.01, DLA Issuance Program. If not, it will expire effective June 10, 2023 and be removed from the DLA Issuances Website.

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Director, DLA Strategic Plans and Policy

Enclosures(s)

Enclosure 1 - References

Enclosure 2 - Responsibilities

Enclosure 3 - Procedures

Enclosure 4 - Glossary

ENCLOSURE 1

REFERENCES

- a. DLAI 4203, Acquisition and Disposal of Real Estate, October 12, 2004, Modified December 15, 2009 (superseded)
- b. [DoD Instruction 4165.14, Real Property Inventory and Forecasting](#), March 31, 2006
- c. [DoD 7000.14-R, Department of Defense Financial Management Regulations](#), Volume 4 Chapter 6, June 2009
- d. [The Federal Property and Administrative Services Act of 1949](#)
- e. [Executive Order 13327, Federal Real Property Asset Management](#), February 4, 2004
- f. [DoD Instruction 4165.70, Real Property Management](#), April 6, 2005
- g. [DoD Directive 4165.06, Real Property](#), November 18, 2008
- h. [GSA Financial Management Regulation, Subchapter C “Real Property”](#)
- i. [DoD Instruction 4165.71, Real Property Acquisition](#), January 6, 2005
- j. [Unified Facilities Criteria 1-300-08, Unified Facilities Criteria \(UFC\) for Transfer and Acceptance of Military Real Property](#), April 16, 2009, Change 2, August 2011
- k. [Sections 2805, 2853, 2811, and 2807 of Title 10, United States Code](#)
- l. [National Environmental Policy Act \(NEPA\) of 1969](#)
- m. [Public Law 100-77, The McKinney-Vento Act](#)
- n. [Section 9601 of Title 42, United States Code](#)
- o. [GSA 2011 Guidance for Real Property Inventory Reporting](#), Version 4, October 25, 2012
- p. [DLAR 1000.22, Environmental Considerations in Defense Logistics Agency Actions](#), December 2, 2011

ENCLOSURE 2

RESPONSIBILITIES

1. RESPONSIBILITIES.

a. DLA Director, Installation Support (DS-D). The DS-D shall, with the delegated authority from the DLA Director, sign and execute RP instruments and documents for DLA. All Real Estate instruments and documents will be staffed through DS-IP, DS-I, DG and DS, for signature/execution on behalf of DLA.

b. DLA Director, Installation Management (DS-I). The Director, DS-I shall:

(1) Ensure that risk assessments and internal management control reviews for RP accountability are addressed in the Internal Management Control Program and corrective action taken as indicated by internal control review reports.

(2) Ensure responsibilities for RP accountability functions are assigned. The duties of the Real Property Manager (RPM), RPAO, and RPO, may be merged or combined as staffing and/or management requirements dictate. Additionally, responsibility for property accountability is inherently governmental and is not, therefore, commercially contractible.

(3) Ensure internal customers and tenants understand their roles in accountable property programs and solicit feedback to determine if requirements are satisfactorily met.

(4) Ensure internal activity communications processes are established among functional personnel responsible for recording RP and financial data.

c. DS-IP Chief, Property & Real Estate Division. The DS-IP Chief, Property & Real Estate Division shall:

(1) Develop and disseminate policy and procedural guidance for RP accountability within DLA, and performs related updates, and implement changes as required.

(2) Establish DLA's RP accountability oversight programs.

(3) Appoint the RPAO/RPO with DS-D approval. The RPAO/RPO name, responsibilities, and limits of authority will be identified in writing with copies furnished to DS-IP and the PLFA.

(4) Establish standards and measures for evaluating the RP accountability programs.

(5) Review regulatory changes that affect DLA's RP accountability policy and procedures, and issue implementing guidance as required.

(6) Represent DLA, and as appropriate, provide responses to other DoD entities and

Federal Agencies on RP accountability matters.

(7) Establish and coordinate training requirements designed to ensure RP functions are accomplished in accordance with DLA policy.

d. Site/PLFA Directors/Commanders. Site/PLFA Directors/Commanders shall:

(1) Implement local procedures as necessary to ensure compliance with RP program guidance.

(2) Foster a culture that promotes property accountability and stewardship, and compliance with internal controls.

(3) Coordinate RPAO/RPO training with the DS-IP Chief Property & Real Estate Division, and DS-IP RPM.

e. DS-IP Real Property Manager (RPM). The RPM shall:

(1) Coordinates RP actions across the DLA enterprise with the RPAOs/RPOs.

(2) Provide RP oversight for DLA.

(3) Establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and accountable management.

(4) Implement and adhere to applicable RP internal controls.

(5) Perform periodic validation of physical inventories and inspections of accountable RP by reviewing physical inventory results and testing to ensure data accuracy.

(6) Provide RP management and accountability training.

(7) Review and submit proposed RP management system change requests.

(8) Assume functional leadership for recording information in DLA's RP management database Enterprise Business System (EBS) real estate module (RE-FX) and the financial asset master module (FI).

f. RPAO/RPO. The RPAO/RPO shall:

(1) Maintain property records for all RP assets assigned to their activity, including property utilized by other DLA business areas. This responsibility involves all locations where DLA has an interest in RP, including host sites, locations where DLA utilizes multiple or all existing RP assets, small offices/areas DLA occupies on larger facilities operated by others, leased space, and contractor-operated sites. These responsibilities cannot be re-delegated.

(2) Establish and maintain an environment throughout the organization that sets a

positive and supportive attitude toward internal control and conscientious management.

(3) Create asset record in RE-FX and coordinate with the custodial APO to create the corresponding FI record (if required). The RPO will then assign the FI record to the respective RE-FX record.

(4) Post adjustments to RE-FX and coordinate with the custodial APO to create the corresponding FI record (as required) for found on site RP assets, new acquisitions, RP improvements, disposals, and transfers.

(5) Ensure asset files are maintained for each accountable asset, to include documentation evidencing each stage in the asset's life cycle (i.e., acquisition, transfer, sustainment, and disposal); and ensure that documentation in the asset files is maintained for the minimum period specified.

(6) Monitor the acquisition, utilization, transfer, and disposal of RP.

(7) Schedule physical inventories and assist in their completion.

(8) Ensure RP assets are accurately recorded in RE-FX and coordinate with the custodial APO to create the corresponding FI record, in accordance with the Office of the Secretary of Defense (OSD) and DLA guidance.

(9) Ensure documentation for acquisitions, disposals and changes to RP assets are included in readily available asset files.

(10) Maintain RP asset accuracy within RE-FX and coordinate with the custodial APO to create the corresponding FI record, to ensure that RP related financial statement management assertions; Existence or Occurrence, Completeness, Valuation, Accuracy, Rights & Obligations, and Presentation and Disclosure are supported.

(11) Work with the MILDEP's RP management personnel to ensure that asset records supporting preponderantly used RP assets included in RE-FX are reconciled with records maintained by the applicable MILDEP on an annual basis.

(12) Ensure required physical inventories/surveys are conducted once every five years for preponderantly used RP assets in accordance with OSD guidance (once every three years for Heritage assets).

(13) Ensure RE-FX and FI (with assistance from the custodial APO) are adjusted based on physical inventory/survey results. All such updates must be supported by documentation, including a DD Form 1354, "Transfer and Acceptance of Military Real Property."

(14) Provide copies of all documentation supporting RP transactions and life cycle events to the applicable RPAO/RPO and to the MILDEP's RPAO.

(15) Ensure updates/adjustments to asset records in the real property management system

are included in RE-FX and FI (with assistance from the custodial APO), and that such updates/adjustments are supported by adequate documentation.

ENCLOSURE 3

PROCEDURES

1. ACQUISITION PROCESS.

a. Acquisition of additional Real Property where DLA is Host.

(1) The DLA Activity with the need for additional real property will identify the business need and space requirement by type of space to the DS Site Director, who will engage the master planner and the RPAO.

(2) The master planner will document the specific requirements and assess the alternatives (i.e., new construction, expand existing footprint, etc.) for satisfying the need. The level of documentation required will be dependent on the method selected to satisfy the requirement, (Sustainment Restoration Modernization (SRM) funded alteration, Military Construction (MILCON) project, etc.).

(3) The DS Site Director will task the appropriate staff member to execute the method selected for satisfying the requirement (master planner for MILCON or SRM program manager for SRM project).

(4) The RPAO shall ensure that changes are made in the Enterprise Business System (EBS) upon execution and shall reconcile RP entries with the activity Accountable Property Officer (APO) to ensure complete and accurate RP financial records exist in EBS.

(5) The RPAO will coordinate the RP asset depreciation schedule with the APO and ensure that depreciation begins on the date beneficial occupancy occurs or the date the RP asset is first available for use (placed in-service date), as documented by a DD Form 1354, Transfer and Acceptance of DoD Real Property. Ensure that depreciation continues until the asset is fully depreciated, or until the asset is transferred or has been disposed.

(6) All new construction and all capital improvements (currently those valued at \$20,000 or more) must be documented on a DD Form 1354. All supporting documentation obtained from the DLA project engineer or the construction agent must be attached to the DD Form 1354.

(7) On DLA Hosted Installations, the DLA RPAO will track facility utilization by tenants in EBS. The Non-DLA tenants must have a real estate instrument (issued by Department of the Army) which defines the amount of space, term and rent, if applicable. All tenants will also have an Interservice or Intragovernmental Support Agreement (ISA) which outlines the reimbursement arrangements for services, including but not limited to electricity, heating costs, trash removal, and grounds maintenance.

b. Acquisition of Real Property where DLA is a Tenant on a MILDEP Installation.

(1) Property need is identified by the DLA Activity and the need request is sent to DS-I and DS-IP via a written memorandum.

(2) The following steps shall be followed to initiate occupancy of any MILDEP RP by a DLA Activity:

(a) The DLA Activity, with assistance from the RPO, determines the amount and type of space, land area, or other real property assets that is needed for an operation.

(b) The DLA Activity, with assistance from the RPO, submits a written memorandum, a Business Case Analysis (BCA), to ATTN: DS-I for review, and subsequent approval by DS-D. If approved, DS-I, through DS-IP, forwards the authorized memorandum the appropriate MILDEP RPAO.

(c) DS-I determines if there is an existing location that may be appropriate for the need.

(d) If existing space is identified as available by DS-I, DS-IP is notified to develop or modify a RP instrument, if required.

(e) The responsible RPO, not the DLA Activity, coordinates with the host MILDEP on the requirements and the development of a Report of Availability or equivalent document.

(f) The appropriate DS Site Director inspects the space for mission compatibility (condition assessment, ECOP, etc.).

(g) If the RP is acceptable and there is an existing real estate agreement with DLA at that MILDEP installation, the RPO contacts the MILDEP RPAO to request a real estate agreement amendment. If a new real estate agreement is required for that installation, it must be requested by going through DS-I to DS-D.

(h) The responsible RPO then creates a memorandum and a Staff Summary Sheet on DLA FORM 1891 to staff the new RE instrument or amendment to existing instrument through DS-I, via DS-IP, for approval by DS-D. The RPO coordinates the signing of the real estate agreement by the host installation.

(i) The responsible RPO and APO records changes/additions to the inventory in EBS. EBS and the MILDEPs' database are updated to reflect the changes in the space allocations, using organizations, sustaining organizations, fund codes, etc. to reconcile the two databases through the annual reconciliation process.

(3) If there is no space identified which is mission-compatible at the designated installation, the potential of an SRM or MILCON funded alteration or construction project will be evaluated.

(4) An Inter Service Support Agreement (ISSA) document will be created or modified between the DLA Activity and the host MILDEP to identify reimbursements to the installation for services to be rendered.

c. Acquisition of Leased Real Property through WHS or GSA.

(a) DLA's approach to accounting for, monitoring, and reporting leased space depends on the location of the RP to be acquired, e.g., within the National Capital Region (NCR), Continental United States (CONUS), Outside the NCR (ONCR), or other RP interests through USACE or NAVFAC. The requesting DLA Activity provides all supporting documentation and justification information necessary to obtain leased property.

(b) For leased space within the NCR, the RPO prepares a memorandum requesting space with an attached Request for Space (SF 81) and forward both to HQ DLA, ATTN: DS-I for review, and subsequent approval by DS-D. If approved, DS-I, through DS-IP, shall forward the authorized memorandum and SF 81 to the WHS.

(c) For CONUS ONCR leased space, the RPO prepares a memorandum requesting space with an attached SF 81. The SLA Activity provides justification for "special space" on the SF 81, and all documentation is forwarded to HQ DLA, ATTN: DS-I for review, and subsequent approval by DS-D. If approved, DS-I, through DS-IP, forwards the authorized memorandum and SF-81 to the appropriate GSA Regional Office.

(d) For all other real property leasing requests, the requirement shall be forwarded to DS-I with supporting justification. DS-I, through DS-IP will then issue direction as to how the RPO should proceed.

2. DISPOSAL OF REAL PROPERTY.

a. The appropriate DLA RPAO or RPO shall process the disposal action in coordination with the requesting DLA Activity and DS-I.

b. Prior to DS initiating the disposal action of any real property asset, a DLA Activity memorandum requesting the disposal of any kind (i.e., return or demolition) of any DLA occupied RP asset shall be routed from the applicable Site Director through DS to DS-I, to ensure no other DLA activity has need for that RP asset.

c. Disposal of Real Property at a DLA Hosted installation.

(1) The DLA Activity determines the RP asset is no longer required to support that Activity's mission. After the DLA Activity memorandum requesting disposal has been coordinated through DS, the DLA Host Site installation master planner reviews all potential non-DLA activities to ensure there is no other use for the facility. If there is none, then the RPAO is directed to follow the procedure above for requesting a new real estate agreement to allow any new non-DLA occupant to use the facility. If there is none, the DLA Host Site installation master planner adds the asset to the excess facilities list. If the facility is to be demolished, a DA Form 337 with attachments must be prepared and staffed to DS-D for approval.

(2) If the property is to be demolished, the RPAO submits the property for Stewart B. McKinney Homeless Assistance Act review by way of the Checklist submitted to the MILDEP (Assistant Chief of Staff for Installation Management). The MILDEP submits the Checklist to Department of Housing and Urban Development (HUD) for review and publishing in the Federal Register. Demolition must only take place after the review time thresholds are met, and HUD approves removal from the Register.

(3) The DLA Host Site installation environmental office prepares the NEPA documentation: an Environmental Assessment, an Environmental Impact Statement IAW reference (p). In case such document preparation is not required, the DLA Form 1664, Record of Environmental Consideration, is used to record the decision.

(4) The Cultural Resources (CR) Specialist (or CR area of Environmental Office) seeks State Historic Preservation Officer (SHPO) and/or Tribal Historic Preservation Officer (THPO) written approval of the action in the event that the facility is historic or possibly eligible for the National Register of Historic Places.

(5) For demolitions with an inventory plant replacement value of less than \$200K per building (excluding Family Housing, Morale, Medical, Welfare and Recreation facilities, Base Realignment and Closure (BRAC)-related actions, historically significant facilities, facilities contaminated with hazardous material, or railroad tracks or railroad facilities), the completed package is sent to the DLA Host Site DG and the DLA Host Site Environmental Office for coordination, approved by the Site Director, and then forwarded to DS-IP. After review and coordination with HQ DG, it can be approved by the Director, Installation Support (DS-D) under an Army Delegation of Authority.

(6) For demolitions with an inventory cost of more than \$200K, the package is sent to DS-IP Real Property after coordination with Host site Director, site DG, and site Environmental Office for review, and for coordination with DS-I, Environmental and General Counsel. After DS-D coordination, the package is submitted to the Army for approval.

(7) After the approval is received from the MILDEP, demolition can take place.

(8) The DLA Host Site RPAO notifies DS-IP Real Property of demolition and updates the Installation's RP EBS database.

d. Disposal of Real Property where DLA is a tenant on a MILDEP Installation.

(1) DLA Activity determines that a facility is not needed to support their mission.

(a) DS-I coordinates with other DLA Activities to determine if the space is required by another PLFA (occupying PLFA can only recommend returning space it occupies).

(b) Partial returns must be accompanied by floor plans.

(2) DS receives coordinated return requirement.

DS Field Site provides a memorandum for approval and signature of DS-D as written notification to the MILDEP with description of intent and actions and the following information:

- (a) A statement of excess requirement and anticipated date to vacate.
- (b) A request to schedule a joint walk through inspection by DLA Activity and MILDEP.

(3) MILDEP & DLA review agreements and adhere to conditions prior to return.

(4) MILDEP determines if asset has no further use and declares the facility as excess:

Note: The MILDEP may determine that the last user of the facility (DLA) fund demolition, if so, DLA provides the funds and the MILDEP executes the demolition.

(5) Responsible RPO processes an amendment of existing Real Estate agreement with DLA and submit to DS-IP for approval by DS-D.

e. Disposal/Turn-in of Leased Space through WHS or GSA. If a DLA Activity determines that a facility is no longer needed to support its mission, the following procedure applies:

(1) DS coordinates across DLA to determine if the space is required by another DLA Activity (occupying DLA Activity can only recommend returning space it occupies). Partial Returns must be accompanied by floor plans.

(2) DLA will comply with the terms as stated in the termination clause in the applicable Lease or Occupancy Agreement and shall accomplish necessary termination clause actions.

ENCLOSURE 4

GLOSSARY

PART I. ABBREVIATIONS AND ACRONYMS

AFCEC	Air Force Civil Engineering Center
APO	Accountable Property Officer
BRAC	Base Realignment and Closure
CONUS	Continental United States
CR	Cultural Resources
DLA	Defense Logistics Agency
ECOP	Environmental Condition of Property
EBS	Enterprise Business System
GSA	General Services Administration
HUD	Department of Housing & Urban Development
ISA	Interservice -Intragovernmental Support Agreement
MILCON	Military Construction
NAVFAC	Naval Facilities Engineering Command
NCR	National Capital Region
NEPA	National Environmental Policy Act
ONCR	Outside National Capital Region
PLFA	Primary Level Field Activity
PP&E	Property, Plant and Equipment
RE	Real Estate
RP	Real Property
RPAR	Real Property Acceptance
RPAO	Real Property Accountability Officer
RPO	Real Property Officer
SHPO	State Historical Preservation Officer
SRM	Sustainment, Restoration and Modernization
THPO	Tribal Historic Preservation Officer

UFC	Unified Facilities Criteria
USACE	U.S. Army Corp of Engineers
WHS	Washington Headquarters Services

PART II. DEFINITIONS

Accountable Property Officer. An individual who, based on his or her training, knowledge, and experience in property management, accountability, and control procedures, is appointed by proper authority to establish and maintain accountable property records, systems, and/or financial records, in connection with Government property, irrespective of whether the property is in the individual's possession.

Accountable Property Record. The record contained within the accountable property system of record.

Accountable Property System of Record. The system used to control and manage accountable property records; a subset of existing organizational processes related to the life cycle management of property; the system that is integrated with the core financial system.

Acquisition. Acquiring real property through purchase, lease, or other means, including transfer or fabrication, whether the real property assets are already in existence or must be created, developed, or constructed.

Asset. A generic term meaning any item of equipment or other accountable property. Real property assets will be accounted for at the constructed asset-level for buildings and structures and the parcel level for land.

Capital Improvement. Any improvement that increases the useful life, efficiency, capacity, size of an existing asset or modifies the functionality or use of an asset, regardless of the source of funding or capitalization threshold.

DoD Construction Agent. USACE, NAVFAC, AFCEC, or other such approved DoD activity assigned design or construction execution responsibilities associated with the military construction program.

Military Construction. Construction, development, conversion, or extension of any kind carried out with respect to a military installation. A military construction project includes all military construction work necessary to produce a complete and usable facility or a complete and usable improvement to an existing facility.

Real Estate. Interests in real property are referred to as rights or estates; hence real estate is similar to real property. See definition for "real property" below.

Real Property. Real property consists of lands and improvements to land, buildings, and structures, including improvements and additions, and utilities. It includes equipment affixed and

built into the facility as an integral part of the facility (such as heating systems), but not movable equipment (such as plant equipment). In many instances, this term is synonymous with “real estate”.

Real Property Accountable Officer (RPAO). The individual appointed in writing who maintains the real property records. Responsibilities include real property inventory management, assets accounting, assigning space, space utilization, and real estate. The RPAO will be located at DLA’s Army permitted sites only.

Real Property Officer (RPO). See definition for Real Property Accountable Officer above. The RPO performs the same duties as the RPAO, but at DLA tenant locations.

Realty Specialist. The individual, whether in a field or a headquarters level office, that is responsible for either acquiring, managing, and/or disposing of real property for use in achieving their own agency mission(s).

Supporting Documentation. Source documents that reflect all transactions affecting the Component’s investment in the PP&E, including:

All acquisitions, whether by purchase, transfer from other agencies, donation, or other means, as of the date the DoD Component takes custody. These documents shall be readily available to support the changes in asset value or physical attributes as a result of new acquisition or capital improvement. (see list of documents in Reference (c), page 20.

Useful Life. An asset’s depreciation recovery period. For purposes of computing depreciation on DoD general PP&E assets, specific recovery periods are prescribed. Table 6-7 of Volume 4, Chapter 6 of Reference (c) specifies the recovery periods to be used for DoD general and real property.