

Reclamation Manual

Directives and Standards

Asset Under Construction (AUC) Analysis Form	
Instructions and Explanations	
Header	
Number	Instructions and Explanations
The region may add columns of information as needed to the right of column 12 but may not modify or change the order of the existing 12 columns.	
(1)	Regional finance office enters the work breakdown structure (WBS) for each construction activity at the level of detail required by the region.
(2)	Regional finance office may provide the construction activity description from the Financial and Business Management System (FBMS) with the project manager adding additional information as needed.
(3)	Regional finance office enters the date they retrieved the reports from FBMS in the header of this column. This figure represents the costs Reclamation paid to date; it does not include unpaid obligations, etc.; thus this figure will not match budget reports. This figure is for the regional finance office to ensure the analysis captures all costs in GL 1720.CIP00 and to analyze whether activity ceased. The region may include additional costs such as GL 1720.CIA00 and 6900.xxxx provided the costs are easily identifiable and not included in the reconciliation
(4)	The project manager enters whether Reclamation holds title after construction is complete. If not, they enter who will (e.g. BIA, FWS, in trust, etc.) If a non-federal entity will hold the title and the asset will not be held in trust, the asset should more than likely be expensed instead of recorded in AUC. Check with the regional finance office for guidance. This may be copied from the previous quarter provided the scope of the construction project has not changed. Use footnotes if yes/no is not sufficient to identify ownership.
(5)	Project manager enters Reclamation's estimated total cost of the construction activity.
(6)	The project manager enters the estimated date (quarter and year) the next stage of construction, construction activity, or portion of construction activity is expected to meet the substantially complete criteria in the project management plan. See Reclamation Manual Release (D&S), <i>Completion of Construction Activities</i> (FAC 01-05) for additional information.
(7)	The project manager enters the estimated date (quarter and year) the entire construction activity is expected to meet the substantially complete criteria in the project management plan.
(8)	<p>The project manager enters the status code:</p> <ol style="list-style-type: none"> 1. All construction is in progress. 2. All construction meets the substantially completion criteria. The project manager is in the process of obtaining the approved transfer concurrence memorandum. In accordance with FAC 01-05, the region will not use, operate, or occupy the constructed asset until receipt of the approved transfer concurrence memorandum. 3. Recommendation to Suspend. The project manager is in the process of obtaining documentation to temporarily or permanently suspend the construction activity in accordance with TRMR Determination to Suspend an Authorized Construction Activity (CMP TRMR-88). 4. Part of the construction meets the substantially completion criteria. The project manager is in the process of obtaining the approved transfer concurrence memorandum. In accordance with FAC 01-05, the region will not use, operate, or occupy the constructed asset until receipt of the approved transfer concurrence memorandum. 5. Recommendation to Move to Expense. Costs in AUC should be expensed, if it is determined the study/investigation will not be pursued further and there is no utility in the costs. For example, costs incurred during planning study that management has subsequently determined not to pursue construction. Expensing the costs does not affect the authorization nor preclude the initiation of a new investigation/study or other planning efforts. See CMP TRMR-88 for additional information temporary and permanent suspension.
(9)	For each item coded as 2, 3 or 4 in heading (8), the project manager enters the estimated date to expect the receipt of the approved transfer concurrence memorandum or the signed request for suspension memorandum. Code 1 does not require a date in this column.
(10)	The regional finance office and the project manager calculate residual costs on previously approved completed phases of the construction activity.
(11)	Enter the name of the project manager.
(12)	Place any miscellaneous comments in this section.
(13)	Regional finance office personnel sign to signify they captured all costs in SGL 1720.CIP00 and performed an analysis of the information on the form. At a minimum, the regional finance office will review current year construction activity costs that are less than 10 percent of the total-to-date costs and construction activity approaching its budget ceiling.
(14)	The project manager or a person senior to the project manager (e.g. area office manager) signs to signify they agree with the information on the completed form. An explicit email is acceptable instead of a signature.
Definitions	
See D&S for all definitions.	
Construction Activity. Any activity to develop new assets, or rehabilitate, renovate, or replace existing assets. Construction activities are accomplished through a construction contract or force account work and include the acquisition of equipment and materials that are to become a fixed part of	
Feature. An asset or group of individual assets that are interdependent and must function together to provide an authorized project purpose as defined in the project management plan (PMP).	
Interdependent Assets. The aggregation of multiple assets that are functionally or operationally dependent. All of the interdependent assets must function in order to deliver the designed benefit or perform the designed operation.	
Residual Cost. Any costs Reclamation processes to complete the construction of an asset after the initial transfer of the asset from AUC to the appropriate completed asset account.	
Substantially Complete. Management's determination that a stage of a construction, or a designated portion of a construction activity is ready to be used, operated or occupied in accordance with the criteria in a PMP. Substantial completion in connection with the project management of a construction activity is separate and distinct from the substantial completion of a construction contract, which is defined in that construction contract	

