



Reconciling Environmental Liabilities (EL) with Real Property

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Our Mission: Provide installations that enable Soldier and Family readiness, and provide a quality of life that matches the quality of service they provide to the Nation.

Leading Change for Installation Excellence



Reconciling EL with Real Property



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BACKGROUND

- Army CFO Strategic Plan – Army vision is to achieve an unqualified audit opinion on the EL portion of the financial statement by FY2009. To achieve this audit opinion, EL must be reconciled with Property, Plant, and Equipment (PP&E)
- Volume 4, Chapter 13, DoD 7000.14-R, *Financial Management Regulation (FMR)*: Components shall maintain an inventory of environmental sites and reconcile it with PP&E records at least annually. The purpose of the reconciliation is to ensure that all of the Department's disposal liabilities both environmental and nonenvironmental are recognized and documented.
- USAEC Program Management Plan, 2.9.1: All IR sites with future liabilities be developed by end of FY08.
- GAO Report December 2001: EL – cleanup costs from certain DoD operations are not being reported (<http://www.gao.gov/new.items/d02117.pdf>).
- OSD Initiative for Business Transformation



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DEFINITION OF EL

- **Environmental Liability (EL):** A legal obligation to make future expenditures relate to a past or on-going DoD activity that adversely affected the environment
- An EL must be:
 - Probable – more likely than not to occur
 - Reasonably estimable
 - Not based on the availability of funds



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ARMY STRATEGY TO RECONCILE EL WITH REAL PROPERTY ASSETS

- DoD has implemented a pilot project. The results of the pilot project will establish resource requirements to reconcile DERP and non-DERP sites with real property assets using GIS. The five Army installations selected for the pilot program are:
 - Aberdeen Proving Ground
 - Fort Bliss
 - Fort Dix
 - Fort Lewis
 - White Sands Missile Range



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COMPONENTS OF EL

- Defense Environmental Restoration Program (DERP) – active AEDB-R sites with a liability
- Base Realignment and Closure
- Non-DERP (including Compliance Cleanup)



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CURRENT STATUS - DERP

- 44 Installations - completed
- 20 installations - review phase
- 14 installations - partially completed
- 26 installations – no data received



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44 INSTALLATIONS - COMPLETED

- Anniston Army Depot
- Badger Army Ammo Plant
- Camp Bullis
- Camp Crowder
- Charles Melvin Price SC
- Cornhusker AAP
- Fort Belvoir
- Fort Bragg
- Fort Campbell
- Fort Carson
- Fort Chaffee MTC
- Fort Greely
- Fort Leonard Wood
- Fort McClellan ARNG
- Fort Pickett ARNG MTC
- Fort Polk
- Fort Sam Houston
- Fort Sill
- Hunter Army Airfield
- Indiana Army Ammo Plant
- Longhorn Army Ammo Plant
- Los Alamitos
- Louisiana Army Ammo Plant
- Milan Army Ammo Plant



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44 INSTALLATIONS – COMPLETED (CONT'D)

- Pine Bluff Arsenal
- Soldier System Command
- Tobyhanna Army Depot
- Weldon Spring Trng Area
- West Point Mil Reservation
- Yuma Proving Ground
- Camp Navajo
- Fort Drum
- Fort Gordon
- Fort Detrick
- Fort Riley
- Joliet Army Ammo Plant
- Iowa Army Ammo Plant
- Letterkenny Army Depot
- Middletown USARC
- Sierra Army Depot
- Twin Cities Army Ammo Plnt
- Volunteer Army Ammo Plnt



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20 INSTALLATIONS – REVIEW PHASE

- AMSA 137
- Blue Grass Army Depot
- Cold Regions Research Lab
- Fort Eustis
- Fort Leavenworth
- Fort Lewis
- Fort McCoy
- Fort McNair
- Fort Myer
- Fort Richardson
- Fort Story
- LTA, Marion Engr Depot E.
- Military Ocean Sunny Point
- Phoenix Mil. Reservation
- Radford Army Ammo Plant
- Red River Army Depot
- Rock Island Arsenal
- Walter Reed Medical Ctr.
- Watervliet Arsenal
- Yakima Training Center



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14 INSTALLATIONS – PARTIALLY COMPLETED

INSTALLATION NAME	# SITES	# MATCHED
Aberdeen Proving Ground	113	86
Dugway Proving Ground	61	58
Fort Benning	18	16
Fort Dix	18	15
Fort Jackson	12	9
Fort Lee	11	9
Fort Rucker	7	4
Fort Stewart	7	6
Fort Wainwright	18	17
Hawthorne Army Depot	22	20
Picatinny Arsenal	49	41
Redstone Arsenal	141	112
Sunflower Army Ammo Plant	15	13
Tooele Army Depot	25	17



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26 INSTALLATIONS – NO DATA RECEIVED

- Atchison Caves
- East Windsor, USARC
- Fort Bliss
- Fort George G. Meade
- Fort Huachuca
- Fort Hunter Liggett
- Fort Knox
- Fort Shafter
- Gerstle River Test Site
- Haines Pipeline
- Holston Army Ammo Plant
- Kunia Field Station
- Lake City Army Ammo Plant
- Lincoln AMSA 68
- McAlester Army Ammo Plant
- MTC-H Camp Roberts
- National Trng Ctr & Fort Irwin
- Papago Military Reservation
- Parks Res. Forces Trng Area
- Presidio of Monterey
- Ravenna Army Ammo Plant
- Rocky Mountain Arsenal
- Schofield Barracks
- Tripler Army Medical Center
- USARC Ft. Nathaniel Greene
- USARC Kings Mills (AMSA 59)



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ON-GOING EFFORTS

- Complete the review phase for the 20 installations
- Coordinate with installations to gather missing site information from the 14 partially completed installations
- Coordinate with 26 installations with no data received to:
 - Identify installations with available GIS data layers
 - Survey remaining installations
- Prepare for Land Use Controls



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Questions?

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END OF BRIEF

INSTALLATION MANAGEMENT COMMAND



“Sustain, Support and Defend”