



Chapter 17 Appendices

Appendix D: Deferred Maintenance Data Request

The Statement of Federal Financial Accounting Standards #6, “Accounting for Property, Plant, and Equipment,” requires annual disclosure of the estimated cost to remedy accumulated deferred maintenance on Interior plant, property, and equipment (PP&E) for both General and Stewardship PPE. Deferred maintenance information is based on information gathered as part of the (a) deferred maintenance information used to support the Department’s Five -Year Deferred Maintenance and Capital Improvement Plan and (b) information on deferred maintenance that has not been included in the Five –Year Plan. Bureaus should submit their FASAB #6 disclosure to the Office of Financial Management according to the dates shown below:

September 1, 2003:

- Bureaus collect and update FY2003 deferred maintenance information for the following categories:
 - (1) Critical health and safety deferred maintenance
 - (2) Critical resource protection deferred maintenance
 - (3) Critical mission deferred maintenance
 - (4) Compliance and other deferred maintenance
- This information should be updated on the Citrix Server – **XA:\Bureau Information\Def Maint\FY03 defmaint-rev (Deferred Maintenance Folder)**.
- Deferred maintenance information and support detail should be made available to bureau financial statement auditors upon request. This update will include an update of the final Five-year Deferred Maintenance and Capital Improvement Plan data for the current year based on the approved appropriation information for the year.

October 5, 2003

- Bureaus update their final FY2003 deferred maintenance needs on the Citrix Server reflecting any revision that may have occurred in completing the bureau’s Five-Year Deferred Maintenance and Capital Improvement Plan budget request for FY2005.
- Deferred maintenance information from the final FY2003 budget report and FY2005 - FY2009 Five-Year Deferred Maintenance and Capital



Improvement Plan submitted to the Department and OMB on September 10, 2002 as required in the FY2004 Budget Request Formulation Guidance.

- This deferred maintenance information should be made available to bureau auditors upon request.
- The information should also be verified against Bureau's FY2003 Project Completion Report that is required to be submitted to the Department's Budget Office or other sources for project completion information.

The format for the submission should be as follows:

- A description of the deferred maintenance program, identification of the types of assets involved and any other related information the bureau feels appropriate.
- An excel spreadsheet that contains, at a minimum, the following information:
 - ❖ Organizational Unit
 - ❖ Class of Asset
 - ❖ Condition Category
 - ❖ Estimated Range of Deferred Maintenance
 - General PP&E
 - Stewardship PP&E
 - Total

Detailed source information should be maintained for review by auditors.