



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 3, Property, Plant and Equipment

May 2011

Financial Management Center of Excellence

**SUBJECT: Financial Management Systems Requirements
Volume 3, Property, Plant and Equipment**

1. PURPOSE

- a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Property, Plant and Equipment (PP&E) financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-G, "Federal Requirements for Financial Management Systems," commonly known as the "Blue Book," as a multivolume Manual titled DFAS 7900.4-M. The Blue Book is a comprehensive compilation of the Federal Financial Management Improvement Act (FFMIA) and DoD system requirements.
- b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at <http://www.dfas.mil/dfasffmia/bluebook.html>. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.
- c. Adherence to these requirements will enable the DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Property, Plant and Equipment functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Property, Plant and Equipment financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, “Federal Financial Management Improvement Act of 1996” September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently “stand-alone” or “stovepipe” systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, “data calls,” or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD’s accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at <http://www.dfas.mil/dfasffmia/bluebook.html>

7. EFFECTIVE DATE: This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

TABLE OF CONTENTS

PROPERTY, PLANT AND EQUIPMENT INTRODUCTION	1
PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS	2
Chapter 01 - Maintain/Update Property Information	2
Chapter 02 - Record Acquisition of Property, Plant, and Equipment	24
Chapter 03 - Record Asset Value Changes	52
Chapter 04 - Depreciate, Amortize, or Deplete Asset	65
Chapter 05 - Record Disposition/Retirement of Asset	72
Chapter 06 - Deferred Maintenance Costs and Cleanup Costs	77
Chapter 07 - Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	89
Chapter 08 - Reporting	93
Chapter 09 - Acquisition of Internal IT Software	110
ACRONYMS	125

PROPERTY, PLANT AND EQUIPMENT INTRODUCTION

1. The Department of Defense owns and manages more physical assets than any other Federal agency. Annually, the Department reports tens of billions of dollars in property plant and equipment. In addition, the Department owns, manages, and controls thousands of pieces/units of National Defense (ND) assets (planes, missiles, ships, tanks, submarines, and the like). Within DoD, the three military departments and assorted Defense agencies operate and maintain property accountability systems that track, maintain visibility, manage, and report on DoD's mammoth Property, Plant and Equipment (PP&E) holdings. These property accountability systems, for the most part, maintain records that are used to prepare general ledger balances for PP&E financial reporting.
2. Effective October 1, 2002 (fiscal year 2003), Federal Accounting Standards Advisory Board (FASAB) voted to amend SFFAS 6 (See SFFAS 23) to delete the term National Defense PP&E and require the reporting on the balance sheet of military equipment as General PP&E, reported at acquisition cost and depreciated. Users must be aware of this change. In this version, the term has been changed from its former Stewardship Asset context. Due to the significant accounting and reporting changes approved by the Federal Accounting Standards Advisory Board (FASAB) regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated. In addition, per SFFAS 23, the term "ND PP&E" has been rescinded and all assets previously considered to be ND PP&E should be classified as general PP&E. Accordingly, the cost of these items should be capitalized and, with the exception of the cost of land and land improvements that produce permanent benefits, depreciated. The amendments in SFFAS 23 take effect for accounting periods beginning after September 30, 2002.
3. The Joint Financial Management Improvement Program (JFMIP) published the "Property Management Systems Requirements" in October 2000 for Federal agencies' systems that are used to account for, track, control, and help manage PP&E.

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.001			The property system should categorize PP&E assets as: General PP&E (including land acquired for or in connection with other general PP&E), Stewardship PP&E Heritage Assets, and Stewardship Land.	SFFAS-29, Jun 08, Para 36	DoDFMR Vol 4, Jun 09, Ch 6,060102; DoDFMR Vol 4, Jun 09, Ch 6,060103.B.1	Maintain Asset Information □ Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_1
Maintain/Update Property Information	03.01.002			The property system must record General PP&E if used in providing goods or services, or supports the mission of the entity and could be used for alternative purposes, used in business-type activities, or is used by entities in activities whose costs can be compared to those of other entities performing similar activities (e.g., federal hospital services in comparison to commercial hospitals).		DoDFMR Vol 4, Jun 09, Ch 6, 060103 A.5	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_Update_Property_Information_2

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.003			The property system must include land, other than Stewardship Land, with an identifiable cost that was specifically acquired for, or in connection with, the construction of General PP&E; and land rights, which are interests and privileges held by an entity in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, mineral rights and other like interests in land.	SFFAS-6, Jun 08, Para 25; SFFAS-29, Jun 08, Para 35	DoDFMR Vol 4, Jun 09, Ch 6, 060103.A.6.c and d	Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_3

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.005			The property system must record the costs of General PP&E real property assets, while under construction, to the Standard General Ledger (SGL) Construction-in-Progress account. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs. Upon the asset's placement in service, these costs shall be transferred to the proper General PP&E asset account as the recorded cost of the asset. During the construction of General PP&E, if it is determined that the cost will not exceed DoD capitalization threshold (see paragraph 060103.A.1.d of this chapter), the costs of the construction project shall be expensed in the period the determination is made.		DoDFMR Vol 4, Jun 09, Ch 6, 060201.C.2 and 060105.B.1 and 2	Create CIP and or WIP Account □ Perform Asset Valuation □ Post to General Ledger □ Relieve CIP and or WIP Account □ Update CIP and or WIP Account	 Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inven	Maintain_Update_Property_Information_4

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.006			The property system must allow authorized users system access to change the estimated useful life of an asset, the depreciation method, and estimated salvage value, and make adjustments to PP&E asset and contra-asset accounts on an exception basis.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_5
Maintain/Update Property Information	03.01.007			The property system shall include adequate controls to promote the accuracy of the accounts and the data produced from the accounts. Procedures shall be established for periodic verification of general ledger balances with related balances in subsidiary records, and for periodic verification of the latter with related document files or the assigned value of related assets on hand. Such periodic inventories also shall include reconciling the subsidiary property accountability records and/or systems with the general ledger accounts and physical accounts		DoDFMR Vol 4, Jun 09, Ch 6, 060106.C	Conduct Physical Inventory	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_7

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.011			The property system, when recording the acquisition cost of a General PP&E asset in the property accountability and/or accounting system, must assign a dollar value supported by appropriate documentation. Documentation (original documents and/or hard and electronic copies of original documentation) shall be maintained in a readily available location, during the applicable retention period.		DoDFMR Vol 4, Jun 09, Ch 6, 060104.B and 060106.A.3	Maintain Asset Information □ Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_Update_Property_Information_8

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.012			<p>The property system shall recognize facilities that are occupied, and equipment that is used, outside the Zone of the Interior, by DoD Components as General PP&E of the occupying/using DoD Component for accountability and financial statement reporting purposes, if such occupation/use meets all of the following criteria. If any of the criteria are not met, the asset shall not be recognized by the DoD Component:</p> <p>The General PP&E are occupied or equipment is used without reimbursement to the host nation.</p> <p>The DoD Component controls access to or use of the facility or equipment.</p> <p>Use of the facility or equipment is for an unspecified length of time.</p> <p>The DoD Component maintains and repairs the facility or equipment.</p>		DoDFMR Vol 4, Jun 09, Ch 6, 060105.D.1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_9

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.013			For construction-in-progress (CIP), the property system shall be able to assign at least one Real Property Unique Identifier (RPUID) when the CIP account is created. Upon receiving official authorization to perform work on a real property construction project, the sponsoring entity will obtain and assign an RPUID from the real property accountable Component for each real property asset that will result during the construction. CIP costs will be tracked by both the Service-unique project number and the RPUID to ensure visibility, traceability, and accountability. A project may include one or more real property asset and corresponding RPUIDs. All costs to be capitalized for a construction project will be accumulated in the CIP account. A CIP account must be linked to at least one primary RPUID but may be linked to multiple RPUIDs to provide traceability for all construction costs		DoDFMR Vol 4, Jun 09, Ch 6, 060202.B.2	Create CIP and or WIP Account □ Perform Asset Valuation □ Relieve CIP and or WIP Account □ Update CIP and or WIP Account	 Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_10

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				incurred. A reasonable allocation methodology should be established to assign project costs periodically as the costs are incurred to all corresponding RPUIDs, no later than the time the assets are placed in service (interim acceptance).					
Maintain/Update Property Information	03.01.015			The property system must quantify Multi-use Heritage Assets (i.e., Heritage Asset buildings used predominantly for government operations) and should reference a note on the balance sheet that discloses information about Heritage Assets, as well as reported as General PP&E.	SFFAS-29, Jun 08, Para 27; □OMB Circular A-136, Jun 09 Sec 2, 4.3.3, Pg 43	DoDFMR Vol 4, Jun 09, Ch 6, 060304; □DoDFMR Vol 6B, May 09, Ch 4, 040303.F.5; □ DoDFMR Vol 6B, Sep 08, Ch 10,101202.G .4.a-e	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_11

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.018			To avoid duplicative Department of Defense and the federal government accounting records, the property system, for those Defense Agencies that possess and control (have preponderant use of) PP&E assets that materially contribute to the Defense Agencies' mission, should maintain accounting and financial reporting for such PP&E, regardless of the organization that originally acquired the items or provided the funding for the PP&E.		DoDFMR Vol 4, Jun 09, Ch 6, 060105.E.1	Maintain Asset Information	Deployment-to- Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_ Property_Informati on_12
Maintain/Update Property Information	03.01.019			The property system must support entries to record financial transactions in accounting system general ledger accounts and/or the supporting subsidiary property accountability records and must be supported by source documents that reflect all transactions affecting the Component's investment in the PP&E including acquisitions, disposals or retirements		DoDFMR Vol 4, Jun 09, Ch 6, 060106.A.1a and 2	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to- Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_Update_ Property_Informati on_13

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.020			The property system must include sufficient information indicating the physical quantity, location, and unit cost of the PP&E.		DoDFMR Vol 4, Jun 09, Ch 6, 060106.B	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_14
Maintain/Update Property Information	03.01.021			The property system must identify and classify PP&E that was capitalized, recorded in the property accountability or accounting system, and reported in the financial statements.		DoDFMR Vol 4, Jun 09, Ch 6, 060106.D	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_Update_Property_Information_15

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.022			The property system must accumulate the construction-in-progress cost amounts when a DoD entity is constructing a real property asset to be transferred to another DoD entity under allocations or allotments, the constructing entity must accumulate cost in a CIP account for the benefit of the fund owner. When a DoD entity is constructing a real property asset to be transferred to another DoD entity on a cost reimbursable basis, the constructing entity must accumulate cost in an accounts receivable to be billed to the sponsoring entity since project inception. The billed costs are recorded in the corresponding CIP account by the sponsoring entity. When there is a cost-shared project between Federal and non-federal entities, a CIP account must only be created if the asset is federally owned.		DoDFMR Vol 4, Jun 09, Ch 6, 060202.B.3.a	Create CIP and or WIP Account □ Perform Financial Reporting □ Post to General Ledger □ Relieve CIP and or WIP Account □ Update CIP and or WIP Account	 Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inven	Maintain_Update_Property_Information_16

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.023			The property system must be able to relieve the CIP account when an asset or an improvement to an asset is placed in service, and the cost accumulated to date in the CIP account must be transferred to the appropriate General Property Plant and Equipment (PP&E) account and recorded in the real property inventory. Once the asset is placed in service, each additional cost incurred must be recorded in the CIP account until final acceptance, and then transferred by RPUID to the appropriate General PP&E account. After real property final acceptance, each additional project cost must be expensed and must not be included in the CIP account.		DoDFMR Vol 4, Jun 09, Ch 6, 060202.B.3. b	Maintain Asset Information □ Perform Asset Valuation □ Post to General Ledger □ Relieve CIP and or WIP Account	 Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inven	Maintain_Update_Property_Informati on_17
Maintain/Update Property Information	03.01.024			The property management system must capture property identification number, which may be the item's serial number.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Informati on_18

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.025			The property management system must capture location.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_19
Maintain/Update Property Information	03.01.026			The property management system must capture an item's current ownership status (e.g., owned by the Government, leased to the Government under a capital lease, leased to the Government under an operating lease, loaned to the Government).	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_20
Maintain/Update Property Information	03.01.027			The property management system must capture the current user (e.g., the agency, contractor, grantee, etc.).	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_21
Maintain/Update Property Information	03.01.028			The property management system must capture an item's current use status whether in-use, in storage, in-transit, etc.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_22

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.029			The property management system must capture identity of property custodian and/or the accountable organization.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_23
Maintain/Update Property Information	03.01.030			The property management system must capture in-transit information to establish/maintain accountability and control over Government property.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_24
Maintain/Update Property Information	03.01.031	Y		The property management system may provide capability to electronically transfer property records between interfacing systems for the gaining and losing property custodians within the agency.	JFMIP SR-00-4, Oct 00 Pg 19		Dispose Property or Materiel □ Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_25
Maintain/Update Property Information	03.01.032	Y		The property management system may provide analytic tools to support analysis and evaluation of annual maintenance status, needs, and costs for effective program planning and budgeting.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_26

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.033	Y		The property management system may capture property maintenance, upgrade, and overhaul schedules.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_27
Maintain/Update Property Information	03.01.034	Y		The property management system may capture actual maintenance, upgrade, and overhaul data.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_28
Maintain/Update Property Information	03.01.035	Y		The property management system may capture space utilization information.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_29
Maintain/Update Property Information	03.01.036	Y		The property management system may support the use of bar code scanners.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_30

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.037	Y		The property management system may record the stratification of critical and non-critical maintenance.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_Update_Property_Information_31
Maintain/Update Property Information	03.01.038	Y		The property management system may record detailed information regarding known flood hazard or flooding of real property.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_32
Maintain/Update Property Information	03.01.039			The property management system must record beginning balances, acquisitions, withdrawals, and calculate ending balances expressed in values and physical units, except for heritage assets and stewardship land for which all end of period balances are expressed in physical units only.	JFMIP SR-00-4, Oct 00 Pg 12		Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_Update_Property_Information_33

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.040			The property management system must capture the condition of the asset for: <ul style="list-style-type: none"> • General PP&E • Heritage assets, and • Stewardship land. 	SFFAS-6, Jun 08, Para 21; □SFFAS-23, Jun 08, Para 5, 6 and 9; □JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_34
Maintain/Update Property Information	03.01.041			The property management system must provide edits (controls) to prevent duplication and reduce the likelihood of creating erroneous property documents/records to ensure the integrity of data recorded in the system.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_35
Maintain/Update Property Information	03.01.042			The property management system must permit only authorized users to enter, modify, or otherwise alter property records.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results □ Approve Asset Inventory Count Information □ Associate Project Identification to Appropriate CIP Account □ Associate Project Identification to Appropriate WIP Account □ Determine If CIP and or WIP Account is Required □ Deter	 Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_36

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.043			The property management system must provide an audit trail for entries to a property record, including the identification of the individual(s) entering or approving the information and/or data.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results□Approve Asset Inventory Count Information□Associate Project Identification to Appropriate CIP Account□Associate Project Identification to Appropriate WIP Account□Determine If CIP and or WIP Account is Required□Deter	 Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_37
Maintain/Update Property Information	03.01.044			The property management system must identify the type of transaction affecting the property item, e.g., initial acquisition, change in location, and disposal.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_38
Maintain/Update Property Information	03.01.045			The property management system must incorporate adequate security features that prevent unauthorized access to the property system by unauthorized individuals.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results□Approve Asset Inventory Count Information□Associate Project Identification to Appropriate CIP Account□Associate Project Identification to Appropriate WIP Account□Determine If CIP and or WIP Account is Required□Deter	 Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_39

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.046			The property management system must enable the transfer of responsibility for property from one authorized manager to another authorized manager.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results□ Approve Asset Inventory Count Information□ Associate Project Identification to Appropriate CIP Account□ Associate Project Identification to Appropriate WIP Account□ Determine If CIP and or WIP Account is Required□ Deter	 Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_40
Maintain/Update Property Information	03.01.047			The property management system must capture real property information for GSA's Worldwide Inventory system as directed in Federal Property Management Regulation (FPMR) 102-84. (property management only).	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_41
Maintain/Update Property Information	03.01.048			The property management system must capture the fact that an environmental or hazardous substance is located on or contained within a property item in accordance with 41 CFR 101-42.202.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_42

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.049			The property management system must distinguish between capitalized property and expensed property tracked in the property management system.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information □ Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_43
Maintain/Update Property Information	03.01.050	Y		The property management system may capture and prioritize the estimated cost of repairs.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_44
Maintain/Update Property Information	03.01.051	Y		The property management system may accumulate data from multiple appropriations.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information □ Manage Execution Fund Account □ Manage General Ledger □ Perform Asset Valuation	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal	Maintain_Update_Property_Information_45

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.052	Y		The property management system may provide for on-line search capability based on user-defined parameters.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_46
Maintain/Update Property Information	03.01.053	Y		The property management system may provide the capability for agency property management systems to interface on-line or through Internet with other property management systems external to the agency to facilitate identification, location, or transfer of property Federal Government-wide.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_47
Maintain/Update Property Information	03.01.054			The property system must disclose the quantity and/or value of such facilities and equipment and the unique convertible nature of them in the General PP&E narrative section (footnotes) of DoD Component's financial statements.		DoDFMR Vol 4, Jun 09, Ch 6, 060105.D.4	Maintain Asset Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_48

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.055			The property system must accumulate the cost of construction or developmental projects in either the construction-in-progress general ledger account for posting to the applicable PP&E accounts when construction is completed or to the appropriate expense accounts if the construction project is terminated prior to completion. Each document must link to the appropriate asset unique identifier.		DoDFMR Vol 4, Jun 09, Ch 6, 060106.F			
Maintain/Update Property Information	03.01.056			The property management system must produce reports in accordance with user defined criteria. Such reports may: Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time. Allow a user to access both summary data and more detailed data.	JFMIP-SR-00-4, Oct 00 ,page 12				

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.001			The property system must record all general PP&E at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. If the General PP&E acquisition costs, including other costs necessary to bring the asset to an operable condition, do not equal or exceed DoD capitalization threshold, the costs are expensed in the period incurred.	SFFAS-6, Jun 08, Para 26	DoDFMR Vol 4, Jun 09, Ch 6,060104.A	Maintain Asset Information □ Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_1

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.002			For accountability and financial reporting purposes, the property system must recognize all General PP&E assets acquired by Department of Defense (DoD). In most instances, a General PP&E asset shall be recognized by the Component acquiring the General PP&E asset. Recognition shall occur when title to the asset passes to the acquiring DoD Component. Title passage will occur either at the time of delivery to the DoD Component (or an agent of the DoD Component) or at an earlier contractually specified time. The exception to this requirement is based on the concept of the preponderant use and is explained in DoDFMR, Volume 04, Chapter 06, paragraph 060105.B.	SFFAS-6, Jun 08, Para 34 (1st sentence)	DoDFMR Vol 4, Jun 09, Ch 6,060105.A. 1 and 2	Create CIP and or WIP Account□Post to General Ledger□Relieve CIP and or WIP Account□Update CIP and or WIP Account	 Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inven	Record_Acquisition_Of_PPE_2

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.003			The property system must include internal use software as General PP&E if it has a useful life of two years or more, provides a significant increase in functionality that is visible to the user (in the case of enhancements) and the cost of the software equals or exceeds the capitalization threshold. The capitalized costs of Commercial Off-The-Shelf (COTS) software shall be the actual purchase price, plus any costs incurred for implementation. The capitalized cost of contractor developed software shall include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or COTS software, plus any costs incurred for implementation. The capitalized cost of internally developed software shall include the full cost (direct and indirect costs) incurred during the software development phase. Full cost includes the costs of new software (e.g.,	SFFAS-10, Jun 08, Para 15-18	DoDFMR Vol 4, Jun 09, Ch 6,060209.B.1 – B.3	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_3

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				contract cost, salaries of programmers, systems analysts, project managers, and administrative personnel; associated employee benefits; outside consultants' fees; rent; and supplies and overhead) and technical documentation. The development of technical documentation and manuals is capitalized.					
Record Acquisition of Property, Plant and Equipment	03.02.004			The property system shall record the cost for General PP&E acquired under a capital lease equal to the amount recognized as a liability for the capital lease at its inception, plus any cash paid or other consideration given.	SFFAS-6, Jun 08, Para 29	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.5	Perform Asset Valuation□Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_4

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.005			The property system shall record the cost for General PP&E acquired through donation, execution of a will or judicial process excluding forfeiture, at its estimated fair value at the time acquired by the Department. The fair market value (also known as fair value) is an unbiased, equitable value based on the cost of a similar asset or the price that an impartial buyer would be willing to pay for the asset or a similar asset.	SFFAS-6, Jun 08, Para 30	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.3	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_5
Record Acquisition of Property, Plant and Equipment	03.02.006			The system shall record the cost for General PP&E transferred from another DoD Component or federal agency based upon the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation. If the receiving DoD Component cannot reasonably ascertain those amounts, the cost of the asset shall be its fair value at the time of transfer.	SFFAS-6, Jun 08, Para 31	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.8	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_6

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.007			The system must record the cost for General PP&E acquired through exchange between the Department and a nonfederal entity at the fair value of the PP&E surrendered at the time of exchange. If the fair value of the PP&E acquired is more readily determinable than that of the PP&E surrendered, the cost shall be the fair market value of the PP&E acquired. If the fair value cannot be determined, the cost of the PP&E acquired shall be the cost recorded for the PP&E surrendered, net of any accumulated depreciation. Any difference between the net recorded amount of the PP&E surrendered and the cost of the PP&E acquired shall be recognized as a gain or loss. In the event that cash consideration is included in the exchange, the cost of General PP&E acquired shall be increased by the amount of cash consideration surrendered or decreased by the amount of cash consideration received. If the DoD Component	SFFAS-6, Jun 08, Para 32	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.4	Maintain Asset Information <input type="checkbox"/> Perform Asset Valuation <input type="checkbox"/> Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_7

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
----------------	---------------	---------------------	--------------------	--------------------	------------------------	--------------------	----------------------	--------------------------	------------------------

enters into an exchange in which the fair value of the PP&E acquired is less than that of the PP&E surrendered, the PP&E acquired shall be recognized at its cost, as described previously and subsequently reduced to its fair value. A loss shall be recognized in an amount equal to the difference between the cost of the PP&E acquired and its fair value. This guidance on exchanges applies only to exchanges between a DoD Component and a nonfederal entity. Exchanges between a DoD Component and another DoD Component or federal agency shall be accounted for as a transfer.

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.008			The property system must record the cost of General PP&E acquired through seizure or forfeiture at fair market value, less an allowance for any liens or claims from a third party. Seized property other than monetary instruments shall be disclosed in the footnotes. The value of the seized property shall be accounted for in an agency's property management records until the property is forfeited, returned, or otherwise liquidated.	SFFAS-3, Jun 08, Para 62-64	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.6	Maintain Asset Information <input type="checkbox"/> Perform Asset Valuation <input type="checkbox"/> Perform Financial Reporting <input type="checkbox"/> Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_8

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.009			The property system, for constructed assets, shall record the cost to construct the asset as construction-in-progress (CIP) until the asset is placed in service. In the case of a constructed asset, the placed-in service date is the date the asset is substantially complete and available for use. This should be the date on the “Transfer and Acceptance of Military Real Property” (DD Form 1354). The date needs to be supported by a source document such as substantial acceptance of the completed asset. At that point, costs are transferred from the construction-in-progress (CIP) account to the appropriate PP&E account, triggering capitalization and depreciation of the real property asset. For real property construction projects that are completed in multiple phases, the cost of each phase is transferred from the construction-in-progress account to the real property asset account at the time the	SFFAS-6, Jun 08, Para 34 (2nd sentence)	DoDFMR Vol 4, Jun 09, Ch 6,060105.A. 2.b, A.3.a-b	Create CIP and or WIP Account□Perform Asset Valuation□Relieve CIP and or WIP Account□Update CIP and or WIP Account	 Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_9

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				<p>phase is placed in service. Each facility, therefore, may have one or more placed in service dates, which will be used to initiate the capitalization of each corresponding phase. Each phase shall then be depreciated separately over its estimated useful life. All additional costs incurred following the asset placed in service date shall be transferred at the final acceptance of the asset. The original acquisition cost of the asset will be adjusted for this amount and the revised amount will continue to be depreciated over the remaining useful life of the asset.</p>					

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.010	Y		Although the measurement basis for valuing G-PP&E remains historical cost, reasonable estimates may be used to establish the historical cost of G-PP&E, in accordance with the asset recognition and measurement provisions herein. Estimates may be based on: The costs of similar assets at the time of acquisition, The current costs of similar assets discounted for inflation since the time of acquisition (i.e., by deflating current costs to costs at the time of acquisition by the general price index), or other reasonable methods, including those estimation methods specified in SFFAS 23 paragraph 12.	SFFAS-6, Jun 08, Para 40-41; SFFAS-35, Oct 09, Para 12, Pg 7	DoDFMR Vol 4, Jun 09, Ch 6,060104.B.2	Maintain Asset Information <input type="checkbox"/> Perform Asset Valuation <input type="checkbox"/> Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_10

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.016			The property system must be able to record the value of Stewardship land in terms of physical quantities rather than in monetary values.	SFFAS-29, Jun 08, Para 40.d	DoDFMR Vol 4, Jun 09, Ch 6,060301.B	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_11

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.019			To maintain effective property accountability and control, and for financial reporting purposes, DoD Components shall record in DoD property accountability systems detailed information on property provided to contractors, to include real property (Government-owned Contractor Operated facilities) and DoD property transferred from one contract to another contract. DoD property that was procured or fabricated by a contractor shall be accounted for and reported by the contractor until the property is recorded in DoD property accountability records or systems.		DoDFMR Vol 4, Jun 09, Ch 6,060107; DoDI 5000.64, Nov 06, Pg 6, Para 6.3 – 6.4	Maintain Asset Information □ Perform Financial Reporting □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_12

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.021			General PP&E consists of tangible assets that must meet all of the following criteria: have an estimated useful life of two years or more, are not intended for sale in the ordinary course of operations, are acquired or constructed with the intention of being used or being available for use by the entity and have an initial acquisition cost, book value, or when applicable, an estimated fair market value that equals, or exceeds, DoD capitalization threshold.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A.1	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_13
Record Acquisition of Property, Plant and Equipment	03.02.022			The property system must record General PP&E assets acquired through capital leases, including leasehold improvements.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A.6.a	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_14

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.023			The property system must record General PP&E including property owned by the reporting entity even though it may be in the possession of others.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A. 6.b			
Record Acquisition of Property, Plant and Equipment	03.02.024			The property system must record General PP&E assets acquired when trading in another General PP&E asset equal to the sum of the book value of the asset traded plus any cash paid or liabilities assumed for the new asset. The book value is the recorded cost of a General PP&E asset, less its accumulated depreciation.		DoDFMR Vol 4, Jun 09, Ch 6,060201.C. 9	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_15
Record Acquisition of Property, Plant and Equipment	03.02.026			The property system must record the capitalized cost of tangible equipment items of a durable nature that are used by DoD in providing goods and services in the Equipment account.		DoDFMR Vol 4, Jun 09, Ch 6,060203	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_16

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.027			The property system must record the value of capitalized improvements to leased property in the Leasehold Improvement account.		DoDFMR Vol 4, Jun 09, Ch 6,060208.A	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_17
Record Acquisition of Property, Plant and Equipment	03.02.028			The property system must accumulate the periodic amortization expense for leasehold improvements in the Accumulated Amortization on Leasehold Improvements account.		DoDFMR Vol 4, Jun 09, Ch 6,060208.B	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_18

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.029			Software that is developed by one activity and used by another activity or activities without reimbursement shall be capitalized and depreciated by the developing activity (if it meets the capitalization criteria). The cost of the software shall not be allocated to the using activities.		DoDFMR Vol 4, Jun 09, Ch 6,060209.B. 4	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_19
Record Acquisition of Property, Plant and Equipment	03.02.030			The property system shall expense, as incurred, all data conversion costs incurred for internally developed, contractor developed or COTS software, including the cost to develop or obtain software that allows for access or conversion of existing data to the new software. Such costs may include the purging or cleansing of existing data, reconciliation or balancing of data, and the creation of new/or additional data.		DoDFMR Vol 4, Jun 09, Ch 6,060209.C	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_20

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.031			The property system, for internal use software, must expense all costs incurred after final acceptance testing has been successfully completed.		DoDFMR Vol 4, Jun 09, Ch 6,060209.D	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_21
Record Acquisition of Property, Plant and Equipment	03.02.032			The property management system must distinguish between heritage assets and multi-use heritage assets.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_22

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.033			The property management system must capture the estimated value of donated assets.	JFMIP SR-00-4, Oct 00 Pg 16		Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Acquisition_Of_PPE_23
Record Acquisition of Property, Plant and Equipment	03.02.034			The property management system must classify PP&E according to the Standard General Ledger Accounts (e.g., buildings, land, equipment, assets under capital lease, software).	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information □ Manage General Ledger □ Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_24

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.035			The property management system must create a skeletal property record or other mechanism for capturing information on property in-transit from the providing entity (e.g., vendor, donator, loaner, grantor, etc.). The skeletal property record or other mechanism is required only for property for which the government has taken title.	JFMIP SR-00-4, Oct 00 Pg 14		Create CIP and or WIP Account □ Post to General Ledger	 Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inven	Record_Acquisition_Of_PPE_25
Record Acquisition of Property, Plant and Equipment	03.02.036			The property management system must complete the skeletal property record, or create a property record for items with no skeletal property record, upon assuming possession of the item, placing the real property asset in service, or initiation of real estate instrument/grant.	JFMIP SR-00-4, Oct 00 Pg 14		Maintain Asset Information □ Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_26

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.037			The property management system must capture the method of acquiring each property item or bulk property items (e.g., direct purchase, completed work-in-process, capital lease, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	JFMIP SR-00-4, Oct 00 Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_27
Record Acquisition of Property, Plant and Equipment	03.02.038			The property management system must capture quantity, date of physical receipt or date real property is available for use or placed into service, and condition of item received when a condition assessment was made.	JFMIP SR-00-4, Oct 00 Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_28
Record Acquisition of Property, Plant and Equipment	03.02.039			The property management system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and Core Financial System.	JFMIP SR-00-4, Oct 00 Pg 14		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Acquisition_Of_PPE_29

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.040	Y		The property management system may interface electronically with GSA's Worldwide Inventory.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_30
Record Acquisition of Property, Plant and Equipment	03.02.041	Y		The property management system may provide information on the status of upgrades and overhauls to property.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_31
Record Acquisition of Property, Plant and Equipment	03.02.042	Y		The property management system may aggregate relatively homogenous assets into asset pools.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_32
Record Acquisition of Property, Plant and Equipment	03.02.043	Y		The property management system may capture warranty/guarantee information, including terms and period of coverage.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_33

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.044			For General PP&E assets acquired by a contractor on behalf of a DoD Component (e.g., the DoD Component that will ultimately hold title to the assets), the assets shall be recognized upon delivery or constructive delivery, whether to the contractor performing the service, or to the DoD Component. Delivery or constructive delivery shall be based on the terms of the contract regarding delivery, receipt and acceptance.		DoDFMR Vol 4, Jun 09, Ch 6,060105.A. 4			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.045			To establish proper PP&E accountability when acquiring General PP&E from another DoD Component or federal agency, the acquiring DoD Component shall request from the transferring DoD Component or other federal agency, the necessary source documents to establish the location; original acquisition cost; cost of improvements; the date the asset was purchased, constructed, or acquired; the estimated useful life; the amount of accumulated depreciation; and the condition, if desired. If this information is not available, estimates may be necessary and must be documented.		DoDFMR Vol 4, Jun 09, Ch 6,060105.A. 6			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.046			The property system shall record the cost for General PP&E acquired by purchase from a third party (private, commercial, or government) at its purchase contract cost plus applicable ancillary costs. For purposes of this guidance, purchase includes procurements of General PP&E by cash, check, installment or progress payments on contracts, or capital lease.		DoDFMR Vol 4, Jun 09, Ch 6,060201.C. 1			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.047			The property system shall record the applicable asset and liability amounts, for a capital lease, at lease inception. The amount to be recorded under a capital lease is the present value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs such as insurance, maintenance and taxes paid to the lessor. If the present value amount, however, exceeds the fair value of the leased property at the inception of the lease, the amount recorded shall be the fair value. If the executory costs portion of the minimum lease payments cannot be determined, the amount should be estimated. In such cases, the substance of the arrangement, rather than its legal form, shall determine the accounting treatment. All other leases should be accounted for as operating leases with no balance sheet recognition.		DoDFMR Vol 4, Jun 09, Ch 6,060206.D			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.048			The property system shall allocate the cost of software purchased as part of a package of products and services as capitalizable and non-capitalizable (expensed) costs based on a reasonable estimate of the value of the individual products or services. Costs that are not susceptible to allocation between maintenance and relatively minor enhancements should be expensed.		DoDFMR Vol 4, Jun 09, Ch 6,060209.F			
Record Acquisition of Property, Plant and Equipment	03.02.049			The property system shall capitalize bulk purchases of software programs and modules or components of a total software system that individually meet DoD capitalization threshold. If the per item cost of a bulk purchase (e.g., numerous copies of spreadsheets and word-processing programs) does not meet DoD capitalization threshold, the bulk purchase shall be expensed in the period acquired.		DoDFMR Vol 4, Jun 09, Ch 6,060209.G			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.050			The property system shall capitalize the acquisition cost of enhancements to existing Internal Use Software (and modules thereof) when such costs exceed DoD capitalization threshold, and when it is more likely than not that such enhancements will result in a significant increase in functionality that is apparent to the user. The cost of routine or minor changes or modernizations that do not significantly add functionality shall be expensed in the period incurred. Also, the cost of enhanced versions of software for a nominal charge is expensed in the period incurred.		DoDFMR Vol 4, Jun 09, Ch 6,060209.H. 1			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.001			The property system should identify the costs to improve a General PP&E asset and capitalize the costs of the improvement when it increases the General PP&E asset's capability, size, efficiency, or useful life. Additionally, the cost of the improvement must equal or exceed the capitalization threshold, regardless of funding source.		DoDFMR Vol 4, Jun 09, Ch 6,060204.A, 060209.H.1	Create CIP and or WIP Account □ Maintain Asset Information □ Perform Asset Valuation □ Post to General Ledger □ Relieve CIP and or WIP Account □ Update CIP and or WIP Account	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inven	Record_Asset_Value_Changes_1
Record Asset Value Changes	03.03.005			The property system, for capitalized property only, must generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	JFMIP SR-00-4, Oct 00 Pg 16		Generate General Ledger Transactions □ Maintain Asset Information □ Perform Asset Valuation	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Record_Asset_Value_Changes_2
Record Asset Value Changes	03.03.006	Y		The property system may capture the cost of capitalizable improvements separate from the original cost, the estimated change in asset's life as a result of the improvement, and the date of improvement.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_3

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.007			The property management system should allocate a portion of each capital lease payment to interest expense, and the balance shall be applied to reduce the lease liability using the effective interest rate method.	SFFAS-5, Jun 08, Para 46; JFMIP SR-00-4, Oct 00 Pg 19	DoDFMR Vol 4, Jun 09, Ch 6,060206.H	Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Asset_Value_Changes_4
Record Asset Value Changes	03.03.008	Y		The property management system may identify the type of cost recorded (e.g. acquisition cost, estimated fair market value, revaluation, present value).	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_5

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.009			The property system shall capitalize and record Bulk purchases of General PP&E that individually meet the capitalization threshold, in a property accountability system that is capable of computing depreciation or interfaces with a system that is capable of computing depreciation.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A.3	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Asset_Value_Changes_6
Record Asset Value Changes	03.03.012			The property system must record the purchase cost of DoD-controlled buildings, improvements and renovations in the Buildings, Improvements and Renovations account (USSGL 1730). When the purchase cost cannot be determined, the property system must record the estimated fair market value of buildings and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired.		DoDFMR Vol 4, Jun 09, Ch 6,060202.C	Maintain Asset Information □ Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Asset_Value_Changes_9

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.014			The property system must record the purchase cost of DoD-controlled utilities and improvements to land and facilities not classified as buildings in the Other Structures and Facilities account (USSGL 1740). When the acquisition cost cannot be determined, the property system must record the estimated fair market value and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired.		DoDFMR Vol 4, Jun 09, Ch 6,060202.D	Maintain Asset Information □ Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Asset_Value_Changes_10

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.016			<p>The property system, generally, shall expense repairs to PP&E personal and real property. When repair is by replacement, the repair may be expensed or it may be capitalized. Repair by replacement that is expensed, occurs when a facility or facility component has failed, is in the incipient stages of failing or is no longer performing the functions for which it was designated.</p> <p>Replacements falling into this category shall be expensed. If the replacement was undertaken to improve or expand the efficiency of an asset that was in good working order, then the replacement is an improvement.</p>		DoDFMR Vol 4, Jun 09, Ch 6,060204.C	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Asset_Value_Changes_11

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.017			The property system must capitalize the cost of improvements to more than one General PP&E asset, when performed under a single contract or work order and that cannot be specifically identified by asset, only if the allocated cost per General PP&E asset equals or exceeds DoD capitalization threshold. When more than one improvement is made to a single building and the improvements are part of one overall effort to increase the building's capacity, size, or useful life; the sum of the costs of the improvements shall be capitalized, if the summed costs equal or exceed DoD capitalization threshold. This is required even when the improvements are funded separately. Once a determination has been made that the aggregate costs of the improvements will be capitalized, each improvement should be capitalized and depreciation placed in service.		DoDFMR Vol 4, Jun 09, Ch 6,060204.D	0	 Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inven	Record_Asset_Value_Changes_12

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.018			When a General PP&E asset is identified for other than normal removal from service, such as would be the case for assets that are part of a Base Realignment and Closure (BRAC), the property system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization and record in the Other General PP&E account (1890) at its net realizable value (NRV). Oftentimes the NRV will be zero. Any difference between the book value of the PP&E asset and its expected NRV shall be recognized as a gain or loss in the period of adjustment. For assets that are part of BRAC, the disposal date is the operation closure date as established by BRAC law.		DoDFMR Vol 4, Jun 09, Ch 6,060205.M.1	Dispose Property or Materiel □ Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Asset_Value_Changes_13

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.019			The property management system, for capitalized property and stewardship asset, must capture changes in quantities, including unit of measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by asset category.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_14
Record Asset Value Changes	03.03.020			The property management system, for capitalized property and stewardship asset, must provide an audit trail for all adjustments to quantities and units.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_15
Record Asset Value Changes	03.03.021			The property management system, for capitalized property and stewardship asset, must capture the acquisition cost of an asset and any changes in the valuation, where applicable for reporting purposes.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Asset_Value_Changes_16

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.022			The property management system, for capitalized property only, must provide an audit trail for all adjustments to property values.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information <input type="checkbox"/> Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_17
Record Asset Value Changes	03.03.023			The property system shall not record, in the Other General PP&E account, any assets that have been removed from service and sent to a depot for storage with the intent to use the assets again in the future or for other assets taken out of service on a temporary basis. Those assets shall remain recorded in the appropriate general ledger account and shall continue to be depreciated. Normal disposal transactions shall not be processed through account 1890 and shall not be accounted for using account 5730.		DoDFMR Vol 4, Jun 09, Ch 6,060205.M.3			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.024			<p>The property system shall recognize and measure impairment when one of the following occurs and is related to post implementation/operational software and or modules: The software is no longer expected to provide substantive service potential and will be removed from service. A significant reduction occurs in the capabilities, functions or uses of the software (or a module thereof).</p>		<p>DoDFMR Vol 4, Jun 09, Ch 6,060209.I.1. a</p>			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.025			<p>If the impaired software is to remain in use, the property system shall measure the loss due to impairment as the difference between the book value and either:</p> <p>The cost to acquire software that would perform similar remaining functions (e.g., the unimpaired functions) or, if that is not feasible; The portion of the book value attributable to the remaining functional elements of the software. The loss shall be recognized upon impairment, and the book value of the asset reduced accordingly.</p> <p>If neither of the above can be determined, the book value shall continue to be amortized over the remaining useful life of the software.</p>		DoDFMR Vol 4, Jun 09, Ch 6,060209.I.1. b			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.026			If the impaired software is to be removed from use, the property system shall measure any loss due to impairment as the difference between the book value and the net realizable value (NRV), if any.		DoDFMR Vol 4, Jun 09, Ch 6,060209.I.1. c			
Record Asset Value Changes	03.03.027			When it is determined that software under development (or a module thereof) will not be completed and placed in service, the property system should reduce the related book value accumulated for the software to reflect the expected NRV, if any, and the loss recognized.		DoDFMR Vol 4, Jun 09, Ch 6,060209.I.2			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.028			When Internal Use Software is replaced with new software, the property system shall expense the undepreciated cost of the old software when the new software successfully completes testing. No adjustments will be made to the previously recorded amortization/depreciation . Any additions to the book value or changes in useful life should be treated prospectively. The change should be accounted for during the period of the change and future periods.		DoDFMR Vol 4, Jun 09, Ch 6,060209.J.3			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deprciate, Amortize or Deplete Asset	03.04.001			<p>The property system must calculate depreciation/amortization expense through the systematic and rational allocation of the cost of general PP&E, less the estimated salvage/residual value, over the DoD standard recovery period of the general PP&E. Within the DoD, straight-line depreciation method must be used. Depreciation expense shall be recognized on all PP&E, except land and land rights of unlimited duration. Estimates of useful life of general PP&E must consider factors such as physical wear and tear and technological change (e.g., obsolescence). Any changes in estimated life or salvage/residual value must be treated prospectively. The change must be accounted for in the period of the change and in future periods. No adjustments should be made to previously recorded depreciation or amortization. A composite or group</p>	SFFAS-6, Jun 08, Para 35; SFFAS-23, Jun 08, Para 9.f	DoDFMR Vol 4, Jun 09, Ch 6,060205.A-C	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Depreciate_Amortize_Deplete_Asset_1

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				depreciation methodology, whereby the costs of PP&E are allocated using the same allocation rate, is permissible.					
Depreciate, Amortize or Deplete Asset	03.04.002			The property system must capture the estimated useful life, depreciation/amortization/depletion method, and salvage/residual value for each capitalized asset or group of assets, for capitalized property.	JFMIP SR-00-4, Oct 00 Pg 17	DoDFMR Vol 4, Jun 09, Ch 6,060205.J and Table 6-1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_2
Depreciate, Amortize or Deplete Asset	03.04.004			The property system must accumulate depreciation expense in a contra asset account: accumulated depreciation. It must also accumulate amortization expense in a contra asset account: accumulated amortization	SFFAS-6, Jun 08, Para 36		Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Depreciate_Amortize_Deplete_Asset_3

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deprciate, Amortize or Deplete Asset	03.04.006			The property system must remove General PP&E from general PP&E accounts along with associated accumulated depreciation/ amortization, if prior to disposal, retirement or removal from service, it no longer provides service in the operations of the entity because it has suffered damage, becomes obsolete in advance of expectations, or is identified as excess. The General PP&E shall be recorded in an appropriate asset account at its expected net realizable value. Any difference in the book value of the PP&E and its expected net realizable value shall be recognized as a gain or a loss in the period of adjustment.	SFFAS-6, Jun 08, Para 39	DoDFMR Vol 4, Jun 09, Ch 6,060205.L.1			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deprciate, Amortize or Deplete Asset	03.04.007			The property system should calculate and record accumulated depreciation/ amortization (contra asset) based on the recorded estimated cost and the number of years the general PP&E has been in use relative to its estimated useful life. A contra asset account-- accumulated depreciation--for the assets should be calculated under the provisions provided in paragraphs 41, 42, and 43 of SFFAS 6, as amended.	SFFAS-6, Jun 08, Para 41; SFFAS-23, Jun 08, Para 14		Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Depreciate_Amortize_Deplete_Asset_4
Deprciate, Amortize or Deplete Asset	03.04.010			For accountability and financial reporting purposes, the property system must recognize the proper accounting treatment (expense or capitalization and depreciation or amortization) and the reporting of capitalized amounts and accumulated depreciation or amortization on the appropriate DoD Component's financial statements.		DoDFMR Vol 4, Jun 09, Ch 6,060105.A.1	Maintain Asset Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_5

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deprciate, Amortize or Deplete Asset	03.04.020			The property system must be able to depreciate capital lease assets for those activities authorized to enter into capital lease agreements.		DoDFMR Vol 4, Jun 09, Ch 6,060207.B	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Depreciate_Amortize_Deplete_Asset_6
Deprciate, Amortize or Deplete Asset	03.04.026	Y		The property management system may calculate depreciation on asset pools.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_7
Deprciate, Amortize or Deplete Asset	03.04.028			The property management system shall depreciate separately capital improvements which increase the asset's capability, size or efficiency but have an expected useful life that differs from the useful life of the General PP&E asset.	JFMIP SR-00-4, Oct 00 Pg 19	DoDFMR Vol 4, Jun 09, Ch 6,060204.A			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Depreciate, Amortize or Deplete Asset	03.04.029			<p>The system must record as capital leases the leases that meet the following four criteria. Otherwise, it should be classified as an operating lease.</p> <p>The lease transfers ownership of the property to the lessee by the end of the lease term. The lease contains an option to purchase the leased property at a bargain price.</p> <p>The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.</p> <p>The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.</p> <p>The last two criteria (numbers 3 and 4) are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property. If</p>	SFFAS-6, Jun 08, Para 20	DoDFMR Vol 4, Jun 09, Ch 6,060206.E, F and G	Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Depreciate_Amortize_Deplete_Asset_9

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				a lease does not meet at least one of the four criteria, above, then the property system should classify it as an operating lease.					
Deprciate, Amortize or Deplete Asset	03.04.030			The property system must provide an audit trail for amortization, depletion and depreciation expense.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_10
Deprciate, Amortize or Deplete Asset	03.04.032			The property system shall calculate and accumulated depreciation expense using the straight-line method based on the recorded cost less salvage value and divided equally among accounting periods during the asset's useful life based on recovery periods in DoDFMR, Volume 4, Chapter 6, Table 6-1. Salvage value will be used in the calculation only if it exceeds 10 percent of the cost of the asset.		DoDFMR Vol 4, Jun 09, Ch 6,060205.I			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Depreciate, Amortize or Deplete Asset	03.04.034			The property system shall recognize computer software that is integrated into (embedded) and necessary to operate equipment (rather than perform an application) as part of the equipment of which it is an integral part and capitalized and depreciated as part of the cost of equipment. The aggregate cost of the hardware and software shall be used to determine whether to capitalize or expense the costs.		DoDFMR Vol 4, Jun 09, Ch 6,060209.E			
Record Disposition/Retirement of Assets	03.05.008	Y		The property management system may capture the estimated cost to demolish property, or otherwise dispose of property.	JFMIP SR-00-4, Oct 00 Pg 19		Dispose or Return Property and Materiel <input type="checkbox"/> Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_5

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Assets	03.05.009			The property management system must identify excess property or property held for disposal/retirement.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel □ Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_6
Record Disposition/Retirement of Assets	03.05.010			The property management system must transfer property record data to the property disposal organization or receiving entity.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel □ Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_7
Record Disposition/Retirement of Assets	03.05.011			The property management system must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel □ Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_8

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Assets	03.05.012			The property management system must capture all essential information related to excess property and disposal as required by Federal Management Regulation (FMR) 102-36 for applicable agencies.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel <input type="checkbox"/> Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_9
Record Disposition/Retirement of Assets	03.05.013			The property management system must capture type of disposal action (e.g., retirement, exchange, sale, donation, etc.), final disposition, and date of disposal.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel <input type="checkbox"/> Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_10
Record Disposition/Retirement of Assets	03.05.014			The property management system must capture property retirement or disposal status.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel <input type="checkbox"/> Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_11
Record Disposition/Retirement of Assets	03.05.015			The property management system must capture deletions.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_12

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Assets	03.05.016			The property management system must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel □ Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_13
Record Disposition/Retirement of Assets	03.05.017			The property management system must transfer the asset's acquisition cost, accumulated depreciation/amortization, and the amount of gain or loss to the Core Financial System at the time of asset transfer, disposal, or retirement.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel □ Maintain Asset Information □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Record_Retirement_Or_Disposition_Of_Asset_14
Record Disposition/Retirement of Assets	03.05.018			The property management system must maintain an audit trail of transfer, disposal, and retirement actions.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel □ Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_15

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Assets	03.05.020			The property system must no longer depreciate general PP&E assets that have been identified for permanent removal from service once the asset no longer contributes to the operation of the entity.		DoDFMR Vol 4, Jun 09, Ch 6,060205.L.2			
Record Disposition/Retirement of Assets	03.05.021			The property system must record the disposal start date on which an asset is no longer depreciated, remove its book value from the financial records, and record the corresponding gain/loss from disposition. For demolitions, this represents the demolition contract's start date. For transfers and sales, this represents the date on which the instrument is endorsed or operation is ceased, whichever comes later. For natural disasters, this represents the actual date of the incident.		DoDFMR Vol 4, Jun 09, Ch 6,060205.L.3			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.001			<p>The property system shall recognize and record the following total estimated cost of environmental liabilities associated with General PP&E placed in service prior to October 1, 1997:</p> <p>(a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges.</p> <p>(b) If the costs are intended to be recovered through user charges, then the DoD Components shall recognize a liability for that part of the asset's useful life that has lapsed since the PP&E was placed into service in the initial year the liability is recorded. The remaining liability shall be systematically recognized over the remaining useful life.</p> <p>The property system must recognize the estimated environmental liabilities associated with General PP&E placed in service after September 30, 1997, that have future environmental cleanup, closure, and/or disposal requirements, over the useful life. The</p>		DoDFMR Vol 4, Apr 08, Ch 13,130202.D .1-2	Develop or Collect Environmental Liability Documentation □ Manage Liabilities □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_1

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				accumulation of the liability and the recognition of the related expense shall commence when it is placed in service, continue in each period that operation continues, and be completed when the General PP&E ceases operation.					
Deferred Maintenance Costs and Cleanup costs	03.06.002			Environmental liability estimates shall be reviewed annually and revised when there is evidence that significant changes in the cost measurement have occurred, such as changes in scope, ownership, regulation, or technology. At a minimum, long-term cost estimates shall be adjusted upward or downward annually, through indexing, to maintain them on a current cost basis as if acquired in the current period.	SFFAS-6, Jun 08, Para 96	DoDFMR Vol 4, Apr 08, Ch 13,130204.D	Develop or Collect Environmental Liability Documentation	Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_2

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.003			During each period that general PP&E is in operation, the property system must record a portion of the estimated total cleanup costs as an expense. This expense allocation must be done in a systematic and rational manner based on the use or physical capacity of the associated PP&E, whenever possible. If physical capacity is not applicable or estimable, the estimated useful life of the associated PP&E may serve as the basis for systematic and rational recognition of expenses and accumulation of the liability. Recognition of the expense and accumulation of the liability shall begin on the date that the PP&E is placed into service, continue in each period that operation continues, and be completed when the PP&E ceases operation.	SFFAS-6, Jun 08, Para 97 and 98	DoDFMR Vol 4, Apr 08, Ch 13,130202.D .2 and 130204.E	Develop or Collect Environmental Liability Documentation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_3

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.004			The system should allow estimated environmental liabilities to be reduced by the expensed amounts that are paid to reflect the total remaining cleanup costs less any unrecognized portions of a systematically recognized cost estimate. Further, the DoD Component should be able to distinguish between the current and non-current portions of the liability estimate.	SFFAS-6, Jun 08, Para 100	DoDFMR Vol 4, Apr 08, Ch 13,130204.D	Develop or Collect Environmental Liability Documentation □ Manage Liabilities □ Perform Financial Reporting □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_4
Deferred Maintenance Costs and Cleanup costs	03.06.005			The property system must recognize the estimated environmental liabilities associated with cleanup cost for Stewardship PP&E in the period that the asset is placed into service.	SFFAS-6, Jun 08, Para 101	DoDFMR Vol 4, Apr 08, Ch 13,130202.D .3	Develop or Collect Environmental Liability Documentation □ Manage Liabilities □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_5

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.006			The property system must record the cumulative effect of changes in cost estimates by recognizing an expense in the current accounting period and adjusting the corresponding liability. Additionally, the related cleanup cost for the current period shall be expensed and accrued as an environmental liability.	SFFAS-6, Jun 08, Para 102	DoDFMR Vol 4, Apr 08, Ch 13,130202.G .1	Manage Liabilities□Post to General Ledger□Provide Information for Environmental Liability Form and Content	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_6

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.011			For stewardship PP&E that are in service at the effective date of SFFAS-6 (beginning after September 30, 1997), the system must recognize a liability for cleanup costs and an adjustment must be made to the Net Position of the entity. The amount of the adjustment shall be shown as a "prior period adjustment" in any statement of changes in net position that may be required. No amounts should be recognized as expense in the period of implementation. The amounts involved should be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted.	SFFAS-6, Jun 08, Para 105-106	DoDFMR Vol 4, Apr 08, Ch 13,130202.D	Perform Financial Reporting□Post to General Ledger□Provide Information for Environmental Liability Form and Content	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_11

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.012			The system shall allow an entity to record an offsetting charge, for any General PP&E Cleanup Cost liability recognized upon implementation, to its' Statement of Changes in Net Position.	SFFAS-6, Jun 08, Para 105		Perform Financial Reporting □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_12
Deferred Maintenance Costs and Cleanup costs	03.06.013			An entity must show, as a prior period adjustment in its Statement of Changes in Net Position, the amount of the liability due to implementing the cleanup costs standard in SFFAS-6. The amounts involved shall be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted. The system shall not recognize any amount as an expense in the period of implementation.	SFFAS-6, Jun 08, Para 105	DoDFMR Vol 4, Apr 08, Ch 13,130202.G.3	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Deferred_Maintenance_And_Cleanup_Costs_13

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.015	Y		The property management system may provide the capability to forecast or schedule maintenance requirements for future periods.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_14
Deferred Maintenance Costs and Cleanup costs	03.06.017			The property management system must capture management's estimate of deferred maintenance. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information □ Perform Installations Support	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_16
Deferred Maintenance Costs and Cleanup costs	03.06.018			The property management system must capture management's assessment of property condition. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_17

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.020			The property management system must capture the total estimated clean-up cost when the item is placed in service if the PP&E meets the criteria established in paragraph 88 of SFFAS No. 6. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 18		Develop or Collect Environmental Liability Documentation □ Manage Liabilities □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_19
Deferred Maintenance Costs and Cleanup costs	03.06.021			The property management system must capture environmental liabilities associated with PP&E when an event has occurred and the liability is probable and estimable. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 18		Develop or Collect Environmental Liability Documentation □ Manage Liabilities □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_20

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.022			The property management system must calculate the annual amortization of estimated material, clean-up costs, and the unamortized balance for general PP&E.	JFMIP SR-00-4, Oct 00 Pg 18		Develop or Collect Environmental Liability Documentation □ Manage Liabilities □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Deferred_Maintenance_And_Cleanup_Costs_21

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.023			The property system must estimate environmental liability and should include all cleanup, closure, and/or disposal costs. Such cost estimates are calculated on a current cost basis and are based on a current plan, existing laws, and technology. Overhead management costs for environmental sites and equipment that cannot be attributed to specific sites and equipment should be added to environmental liability at a summary level. Environmental liability estimates should include the following cost elements, as applicable: 1. Compensation and benefits of government personnel expected to devote significant time directly to a disposal effort to include security and surveillance. 2. Efforts to tear down, remove, and dispose of the item(s) to include transportation, demilitarization, and dismantlement. 3. Planning and design efforts to include contract advertisement		DoDFMR Vol 4, Apr 08, Ch 13,130204.C	Develop or Collect Environmental Liability Documentation	Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_22

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				<p>and document reproduction.</p> <p>4. Landscaping costs to replace landscaping elements damaged or destroyed by remediation efforts.</p> <p>5. Permits, licenses, and approval to include State Historic Preservation Officer concurrence and documentation. Also included are screening costs of suitable property for the homeless as established by the McKinney Act in Public Law 101-645.</p> <p>6. Repair costs if disposed without being demolished.</p> <p>7. Cost of employing contractors, engineers, and consultants.</p> <p>8. Cost of dedicated facilities, machinery, and equipment and the related operating and maintenance costs.</p> <p>9. Research and development costs for alternative remediation technologies.</p> <p>10. Grants or payments to state, tribal, and local governments.</p> <p>11. Payments to regulatory agencies to provide technical support, e.g. document</p>					

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				review of planned studies. 12. Disposal costs (includes demilitarization, material handling, transportation, storage, and tipping fees).					
Deferred Maintenance Costs and Cleanup costs	03.06.024			The property system shall maintain records of environmental sites records and equipment that contribute to DoD environmental liabilities and reconcile them with PP&E records at least annually.		DoDFMR Vol 4, Apr 08, Ch 13,130204.F	Develop or Collect Environmental Liability Documentation	Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_23
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.010			The property system must expense the costs of acquiring Heritage Assets and Stewardship Land in the period incurred.		DoDFMR Vol 4, Jun 09, Ch 6,060301.C	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Stewardship_PPE_1

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.011			The property system must recognize the cost of acquiring, improving, reconstructing, or renovating Heritage Assets, other than Multi-Use Heritage Assets, as a cost on the Statement of Net Cost for the period in which the cost is incurred. The cost shall include all costs incurred to bring the asset to its current condition and location.		DoDFMR Vol 4, Jun 09, Ch 6,060303.A.1	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Stewardship_PPE_2
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.012			Except for assets classified as Multi-Use Heritage Assets, the property system must not recognize amounts for Heritage Assets acquired through donation or devise (a will or clause of a will disposing of property) in the cost of Heritage Assets.	SFFAS-29, Jun 08, Para 20	DoDFMR Vol 4, Jun 09, Ch 6,060303.A.2	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Stewardship_PPE_3

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.013			The property system must capitalize the costs of acquisition, improvement, or reconstruction of Multi-Use Heritage Assets as General PP&E and depreciated if the costs equal or exceed DoD capitalization threshold.	SFFAS-29, Jun 08, Para 22	DoDFMR Vol 4, Jun 09, Ch 6,060303.B.1	Maintain Asset Information □ Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Stewardship_PPE_4
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.014			The property system must recognize assets classified as Multi-Use Heritage Assets and acquired through donation or devise as General PP&E at the fair value of the assets at the time received and the amount shall also be recognized as non-exchange revenues on the Statement of Financing.	SFFAS-29, Jun 08, Para 23	DoDFMR Vol 4, Jun 09, Ch 6,060303.B.2	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Stewardship_PPE_5

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.015			For transfers of Heritage Assets, except for Multi-Use Heritage Assets, from one component to another, the property system shall not affect the net cost of operations or net position of either component. In some cases, assets included in General PP&E may be transferred to a component for use as Heritage Assets. In this instance, the transferring component should recognize a transfer-out of capitalized assets.		DoDFMR Vol 4, Jun 09, Ch 6,060303.A. 3			

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.016			The property system must recognize transfers of Multi-Use Heritage Assets from one Federal entity to another as transfers of capitalized assets. The receiving entity shall recognize a transfer-in as an additional financing source and the transferring entity shall recognize a transfer-out. The value recorded should be the transferring entity's book value of the Multi-Use Heritage Asset. If the receiving entity is not provided the book value, the Multi-Use Heritage Asset shall be recorded at its estimated fair value.	SFFAS-29, Jun 08, Para 24	DoDFMR Vol 4, Jun 09, Ch 6,060303.B.3			
Reporting	03.08.001			The property system should allow an entity to disclose the capitalization threshold(s) in its financial statements.	SFFAS-6, Jun 08, Para 13		Perform Asset Valuation □ Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Sat	PPE_Reporting_1

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.003			The system shall allow an entity to disclose, in its financial statements, the following information for each major asset class of G-PP&E: A. Depreciation/Amortization Method. B. Service Life. C. Acquisition Value. D. Accumulated Depreciation/Amortization. E. Net Book Value. F. General PP&E in the Possession of Contractors. G. Other Information. Disclose in the narrative sections of this note other relevant information for General PP&E line item on the reporting entity's Balance Sheet (i.e. adjustments, general disclosures, and information regarding heritage assets and stewardship land).	SFFAS-6, Jun 08, Para 45; SFFAS-35, Oct 09, Para 12, Pg 8	DoDFMR Vol 6B, Sep 08, Ch 10,101202	Maintain Asset Information <input type="checkbox"/> Perform Asset Valuation <input type="checkbox"/> Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Sat	PPE_Reporting_2

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.004			<p>The system shall allow a reporting entity to:</p> <ul style="list-style-type: none"> • Disclose, in it's Statement of Net Cost, the full costs of each program's output which consists of both direct and indirect costs of the output and the costs of identifiable supporting services provided by other segments within the reporting entity and by other reporting entities. • Accumulate and assign costs in accordance with the costing methodology in SFFAS No. 4. • Disclose in note 18, the costs for those items which are included with the reporting entities that receive the funding, separately from other non-production costs, if incurred. • Report costs related to the production of outputs separately from costs that are not related to the production of outputs; • Report the cost of stewardship PP&E separately from other non-production costs. 		DoDFMR Vol 6B, May 09, Ch 5,050302.A	Maintain Asset Information □ Perform Asset Valuation □ Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Sat	PPE_Reporting_3

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.009			With the exception of multi-use heritage assets, the system should disclose the cost of acquisition, improvement, reconstruction, or renovation of heritage assets on the statement of net cost for the period in which the cost is incurred. The cost should include all costs incurred during the period to bring the item to its current condition. In the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as "Cost of Heritage Assets" in the footnotes.	SFFAS-29, Jun 08, Para 19-20	DoDFMR Vol 4, Jun 09, Ch 6,060303.A.1	Perform Asset Valuation □ Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Sat	PPE_Reporting_4

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.010			The system shall record the cost of heritage assets transferred from another Federal entity based upon the book value of the asset recorded on the transferring entity's books. If the receiving entity does not know the book value, the fair value should be disclosed in notes to the Statement of Net Cost. If fair value is not estimable, information related to the type and quantity of assets transferred should be disclosed.	SFFAS-29, Jun 08, Para 24	DoDFMR Vol 6B, Sep 08, Ch 10,102004.A	Perform Asset Valuation □ Perform Financial Reporting □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	PPE_Reporting_5
Reporting	03.08.016			The system should allow an entity to recognize the cost of acquisition of stewardship land on the statement of net cost for the period in which the cost is incurred. The cost should include all costs to prepare stewardship land for its intended use (e.g., razing a building). The system should allow entities with stewardship land to reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.	SFFAS-29, Jun 08, Para 37 and 40	DoDFMR Vol 4, Jun 09, Ch 6,060306 and 060307	Perform Asset Valuation □ Perform Financial Reporting □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	PPE_Reporting_7

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.017			The system shall recognize that the transfers of stewardship land, from one Federal entity to another, does not affect the net cost of operations or net position of either entity. The cost of acquiring stewardship land and any costs to prepare stewardship land for its intended use, shall be recognized as a cost in the Statement of Net Cost in the period when it is incurred. These costs shall be disclosed in the notes. In some cases, land included in general PP&E may be transferred to an entity for use as stewardship land and in this instance the transferring entity should recognize a transfer-out of capitalized assets.	SFFAS-29, Jun 08, Para 39	DoDFMR Vol 6B, Sep 08, Ch 10,100204;□ DoDFMR Vol 4, Jun 09, Ch 6,060306.E	Perform Asset Valuation□Perform Financial Reporting□Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	PPE_Reporting_8

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.018			If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the system must allow the receiving entity to disclose their fair value in the Statement of Net Cost.		DoDFMR Vol 6B, Sep 08, Ch 10,100204.A	Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	PPE_Reporting_9
Reporting	03.08.019			The system shall not recognize cost of Stewardship land acquired through donation or devise, but the fair value of the property must be disclosed. If the fair value is not known or reasonably estimable, information related to the type and quantity of assets received shall be disclosed.	SFFAS-29, Jun 08, Para 38	DoDFMR Vol 6B, Sep 08, Ch 10,100204.A	Perform Asset Valuation □ Perform Financial Reporting □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	PPE_Reporting_10

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.023			An entity that reports amounts for deferred maintenance may measure the amounts using condition assessment surveys or lifecycle forecasts. The method used to determine the estimated amounts of deferred maintenance must be reported in the narrative statement to the Required Supplementary Information Deferred Maintenance Report in DoD Component financial statements.	SFFAS-14, Jun 08, Para 80; SFFAS-6, Jun 08, Para 80;	DoDFMR Vol 4, Jun 09, Ch 6,060108.C	Maintain Asset Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_11
Reporting	03.08.024			At a minimum, Deferred maintenance shall be presented in the financial statements as required supplementary information for all General PP&E, heritage assets, and stewardship land. The following shall be included: • the identification of each major class of asset, as determined by the entity, for which maintenance has been deferred and • the method of measuring deferred maintenance for each major class of PP&E.	SFFAS-6, Jun 08, Para 83; SFFAS-14, Jun 08, Para 83	DoDFMR Vol 6B, Sep 08, Ch 12,120301.A - B; DoDFMR Vol 4, Jun 09, Ch 6, 060108.C	Maintain Asset Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_12

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.025			<p>If an entity uses the condition assessment survey method of measuring deferred maintenance, the following should be presented for each major class of PP&E:</p> <ul style="list-style-type: none"> • description of requirements or standards for acceptable operating condition, • any changes in the condition requirements or standards, and • asset condition and a range or a point estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. <p>Examples of condition information include, but are not limited to averages of standardized condition rating codes, percentage of assets above, at or acceptable-condition, or narrative information.</p>	SFFAS-6, Jun 08, Para 83; SFFAS-14, Jun 08, Para 83	DoDFMR Vol 4, Jun 09, Ch 6,060108.D; □ DoDFMR Vol 6B, Sep 08, Ch 12,120303.C	Maintain Asset Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_13

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.026			<p>If an entity uses the total life-cycle method of measuring deferred maintenance, the following should be presented for each major class of PP&E:</p> <ul style="list-style-type: none"> • The original date of the maintenance forecast and an explanation for any changes to the forecast, • Prior year balance of the cumulative deferred maintenance amount, • The dollar amount of the maintenance requirement estimated for the reporting period, • The dollar amount of maintenance actually performed during the period, • The difference between the forecast and actual maintenance, • Any adjustments to the scheduled amounts deemed necessary, and • The ending cumulative balance for the reporting period for each major class of asset experiencing deferred maintenance. 	SFFAS-6, Jun 08, Para 83; SFFAS-14, Jun 08, Para 83	DoDFMR Vol 6B, Sep 08, Ch 12,120301.B	Maintain Asset Information <input type="checkbox"/> Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_14

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.027			If an entity elects to report critical and non-critical amounts of deferred maintenance for PP&E, the information shall include management's definition of these categories.	SFFAS-6, Jun 08, Para 84; SFFAS-14, Jun 08, Para 84		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_15
Reporting	03.08.028			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the sources (laws and regulations) for cleanup, closure, and/or disposal requirements.	SFFAS-6, Jun 08, Para 107	DoDFMR Vol 4, Apr 08, Ch 13,130203.A .1	Perform Financial Reporting □ Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_16
Reporting	03.08.029			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the method for assigning estimated total cleanup, closure, and/or disposal costs to current operating periods.	SFFAS-6, Jun 08, Para 108	DoDFMR Vol 4, Apr 08, Ch 13,130203.A .2.	Perform Financial Reporting □ Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_17

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.030			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the unrecognized amounts of environmental liabilities for assets that require the systematic recognition of the total estimated cleanup, closure, and/or disposal costs. The DoD Component should recognize the portion of the total cost that is attributed to the useful life of the asset that has expired since the asset was placed in service. The balance or the total estimated cleanup, closure, and/or disposal cost is the unrecognized cost of the liability.	SFFAS-6, Jun 08, Para 109	DoDFMR Vol 4, Apr 08, Ch 13,130203.A .3	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_18

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.031			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, any material changes in total estimated cleanup, closure, and/or disposal costs due to changes in laws, technology, or plans.	SFFAS-6, Jun 08, Para 110	DoDFMR Vol 4, Apr 08, Ch 13,130203.A .4.	Perform Financial Reporting □ Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_19
Reporting	03.08.032			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the portion of the changes in estimated costs due to changes in laws and technology, or plans; and those changes related to prior periods.	SFFAS-6, Jun 08, Para 110	DoDFMR Vol 4, Apr 08, Ch 13,130203.A .5.	Perform Financial Reporting □ Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_20

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.033			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the nature of estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, plans, or applicable laws and regulations.	SFFAS-6, Jun 08, Para 111	DoDFMR Vol 4, Apr 08, Ch 13,130203.A .6	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_21
Reporting	03.08.034			Due to significant accounting and reporting changes approved by the FASAB regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated. Also, the term "ND PP&E" and its definition has been rescinded and all assets previously considered to be ND PP&E should be classified as general PP&E and, the provisions for general PP&E and associated cleanup costs for general PP&E contained in SFFAS No. 6, as amended, are to be applied.	SFFAS-23, Jun 08, Para 3-6		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_22

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.045			The property system must recognize investments in Nonfederal Physical Property as expenses incurred by the Department for the purchase, construction, or major renovation of physical property owned by state and local governments, including major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. In addition, RSSI reporting of nonfederal physical property shall include federally-owned physical property transferred to state and local governments. For financial investment in Research, Development and Testing (RDT&E), the amounts reported should be measured on the same basis of accounting as used for financial statement purposes, including appropriate accrual adjustments, general and administrative overhead, and a share of the cost of facilities and must	SFFAS-8, Jun 08, Para 84 and 97	DoDFMR Vol 6B, Sep 08, Ch 11,110301;□ DoDFMR Vol 6B, Sep 08, Ch 11,110203.B	Perform Asset Valuation□Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	PPE_Reporting_23

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				recognized and reported as expenses in arriving at the net cost of operations.					
Reporting	03.08.046			To support and record Investment in Non-Federal Physical Property, cash grants related to Nonfederal Physical Property programs must be recognized and reported as expenses in arriving at the net cost of operations and are not to be included in the Investment in Non-Federal Physical Property (INPP) report.	SFFAS-8, Jun 08, Para 85		Perform Asset Valuation □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	PPE_Reporting_24
Reporting	03.08.051			The property management system must produce reports in accordance with user defined criteria. Such reports may: • Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time. • Allow a user to access both summary data and more detailed data.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_25

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.053			The property system must disclose, each reporting period, within the financial statement note for environmental liabilities the estimated cleanup, closure and/or disposal cost estimates associated with General PP&E.		DoDFMR Vol 4, Apr 08, Ch 13,130203.A			
Reporting	03.08.054			Entities with heritage assets should reference a note on the balance sheet that discloses information about heritage assets, but no asset dollar amount should be shown.	SFFAS-29, Jun 08, Para 25 and 28				
Reporting	03.08.055			The U.S. Government-wide financial statement should disclose that multi-use heritage assets are recognized and presented with general PP&E in the basic financial statements and that additional information for the multi-use heritage assets is included with the heritage assets information.	SFFAS-29, Jun 08, Para 29				

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.056			The U.S. Government-wide financial statement should reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.	SFFAS-29, Jun 08, Para 42				
Reporting	03.08.057			The property system should accommodate the following financial statement disclosures for Internal Use Software: 1. The cost, accumulated depreciation, and net book value. 2. The estimated useful life. 3. The method of depreciation (straight-line).		DoDFMR Vol 4, Jun 09, Ch 6,060209.K			
Acquisition of Internal IT Software	03.09.001			Make a determination that the acquisition supports core, priority functions of the Department.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #1			
Acquisition of Internal IT Software	03.09.002			Establish outcome-based performance measures linked to strategic goals.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #2			

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.003			Redesign the processes that the system supports to reduce costs, improve effectiveness and maximize the use of COTS technology.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #3			
Acquisition of Internal IT Software	03.09.004			Determine that no Private Sector or Government source can better support the function.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #4			
Acquisition of Internal IT Software	03.09.005			Conduct an analysis of alternatives.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #5			
Acquisition of Internal IT Software	03.09.006			Conduct an economic analysis that includes a calculation of the return on investment; or for non-AIS programs, conduct a Life-Cycle Cost Estimate (LCCE).		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #6			
Acquisition of Internal IT Software	03.09.007			Develop clearly established measures and accountability for program progress.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #7			
Acquisition of Internal IT Software	03.09.008			Ensure that the acquisition is consistent with the Global Information Grid policies and architecture, to include relevant standards.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #8			

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.009			Ensure that the program has an information assurance strategy that is consistent with DoD policies, standards and architectures, to include relevant standards.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #10			
Acquisition of Internal IT Software	03.09.010			Ensure, to the maximum extent practicable, (1) modular contracting has been used, and (2) the program is being implemented in phased, successive increments, each of which meets part of the mission need and delivers measurable benefit, independent of future increments.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #11			
Acquisition of Internal IT Software	03.09.011			Register Mission-Critical and Mission-Essential systems with the DoD CIO.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #11			

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.012			For all programs that acquire information technology (IT), including a National Security System (NSS), at any acquisition category (ACAT) level, the Milestone Decision Authority (MDA) shall not initiate a program or an increment of a program, or approve entry into any phase of the acquisition process; and the DoD Component shall not award a contract until: (1) The sponsoring DoD Component or Program Manager (PM) has satisfied the requirements of Title 40/Clinger-Cohen Act (CCA); (2) The DoD Component Chief Information Officer (CIO), or designee, confirms Title 40/CCA compliance; and (3) For Major Defense Acquisition Programs (MDAPs) and Major Automated Information System (MAIS) programs only, the DoD CIO also confirms Title 40/CCA compliance.		DoDI 5000.02, Dec 08, Pg 47			

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.013			The Title 40/CCA requirements identified in Table 8 DoDI 5000.02 shall be satisfied to the maximum extent practicable through documentation developed under the JCIDS and the Defense Acquisition System. The DoD Component Requirements Authority, in conjunction with the Acquisition Community, is accountable for actions 1-5 in Table 8; the PM is accountable for actions 6-11. The PM shall prepare a table similar to Table 8 to indicate which documents (including page and paragraph) correspond to the Title 40/CCA requirements. CIOs shall use the documents cited in the table prepared by the PM to assess and confirm Title 40/CCA compliance.		DoDI 5000.02, Dec 08, Pg 47	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.014			The OIPT shall resolve issues related to compliance for MAIS programs and MDAPs. The Investment Review Board (IRB) shall resolve issues related to compliance for MAIS and MDAP defense business systems. Defense Acquisition Guidebook (http://akss.dau.mil/dag/) has more information supporting Title 40/CCA compliance.		DoDI 5000.02, Dec 08, Pg 47	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.015			Before providing Milestone A approval for an IT business system, the MDA shall determine that the system will achieve IOC within five years (section 811 of P.L. 109-364). This MDA determination is not required for NSS, but is required for AIS defense business systems, including those that are also MAIS or MDAP.		DoDI 5000.02, Dec 08, Pg 47	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.016			DEFENSE BUSINESS SYSTEMS MANAGEMENT COMMITTEE (DBSMC) CERTIFICATION APPROVAL. For defense business system acquisition programs that have modernization funding exceeding \$1,000,000, the MDA shall not grant any milestone or full-rate production approval or their equivalent, and the authority to obligate funding shall not be granted until the certification under paragraph (a) of section 2222 of 10 USC has been approved by the DBSMC.		DoDI 5000.02, Dec 08, Pg 47	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.017			IRB (Investment Review Board) Defense business system acquisition review: An IRB shall facilitate program communications and issue resolution, and shall support the MDA (Milestone Decision Authorities) for ACAT (Acquisition Category) IAM (Information Assurance Manager) business systems.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 74	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.018			Enterprise Risk Assessment Methodology (ERAM): An independent risk assessment shall be performed prior to all milestone decisions for each ACAT IAM business system. These assessments are known as ERAM assessments. The ERAM findings shall be provided to the IRB and the MDA prior to all milestone decisions. Additional ERAMs can be requested by the cognizant IRB or the MDA. For programs below the MAIS threshold, the responsible MDA and the PM shall consider a similar independent risk assessment.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 74	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.019			The CAE (Component Acquisition Executive) shall provide the cognizant IRB with a written statement that the program is compliant with applicable statute and regulation (e.g., the requirements in Enclosure 4 of DoDI 5000.02, Dec. 8, 2008), describe any issues applicable to the milestone decision, and recommend approval of the milestone by the MDA.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 74	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.020			Prepare business system certification request. The PM shall describe the program and update the DoD global business system inventory regarding the specific certification request. The PM shall complete an economic viability review and prepare other plans or analyses as required by the DoD Component Pre-Certification Authority (PCA) or the responsible IRB.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 75	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.021			Validate business system certification request. Each DoD Component shall designate a PCA (typically within its CIO organization) with portfolio responsibility for the organization. The PCA shall serve as the primary authority within the DoD Component responsible for review and validation of business systems certification requests, and shall identify the programs requiring IRB Certification and DBSMC approval. The PCA shall be responsible for validation of all information submitted by the PM. The PCA shall maintain a readily available library of supporting documentation for all defense business system programs. The PCA shall transmit the validated defense business system certification request to the responsible IRB for certification.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 75	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.022			<p>Certify business system certification request. The responsible IRB advises the IRB Chair on matters related to defense business system certification requests. The IRB Chair shall determine whether each request: 1. is in compliance with the enterprise architecture; or is necessary to achieve a critical national security capability or address a critical requirement in an area such as safety or security; or is necessary to prevent a significant adverse effect on a project that is needed to achieve an essential capability, taking into consideration the alternative solutions for preventing such adverse effect. If the IRB Chair determines that the certification request satisfies one or more of the above criteria, the Chair shall recommend that the appropriate Approval Authority sign a certification memorandum and request DBSMC approval. The Approval Authorities (also referred to as Certification</p>		<p>DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 75-76</p>	<p>Define Program □ Develop Program</p>	<p>Acquire-to-Retire
Concept-to-Product
Deployment-to-Redeployment/Retrograde
Market-to-Prospect
Prospect-to-Order
Service Request-to-Resolution
Service-to-Satisfaction</p>	

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
---------	--------	--------------	-------------	-------------	-----------------	-------------	---------------	-------------------	-----------------

Authorities) are the USD(AT&L) for any defense business system of which the primary purpose is to support acquisition, logistics, or installations and environment activities; USD(C) for any defense business system of which the primary purpose is to support financial management, or strategic planning and budgeting activities; USD(P&R) for any defense business system of which the primary purpose is to support human resource management activities; ASD(NII) for any defense business system of which the primary purpose is to support information technology infrastructure or information assurance activities; and the Deputy Secretary of Defense for any defense business system of which the primary purpose is to support any DoD activity not covered in this paragraph (section 2222 of 10 USC). The certification memorandum shall include any conditions placed on the

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter

Req Id

Value
Added?

Change
Type

Requirement

Federal
Sources

DoD
Sources

BPM Processes

End 2 End Process

DFMIG Rule
Name

certification.

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.023			Approve business system certification request. The DBSMC Chair is the final approval authority for all defense business system certification requests. The Chair shall document decisions in an official memorandum to affected PMs through the DoD Component PCAs. DBSMC Chair approval shall occur before the first milestone review of an acquisition program or technology project. The PM shall include a copy of the DBSMC-approved DoD Certification Authority Memorandum with the documentation provided to the MDA. A DBSMC certification approval does not constitute authority to execute an acquisition program. Consistent with those documents, only the appropriate MDA can approve the acquisition strategy, technology readiness, milestones, and other aspects of a formal acquisition program. The statutory and regulatory requirements specified in this document, and applicable to business		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 76	Define Program □ Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

REQUIREMENTS

DFAS 7900.4-M, Vol. 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				systems, shall be followed.					
Acquisition of Internal IT Software	03.09.024			ANNUAL REVIEW of business system certification. Following DBSMC approval, the IRB Chair shall review the program annually. If the IRB Chair determines that the system has failed to comply with previously imposed conditions, or that risks to the system are not acceptable, the Chair may recommend decertification to the DBSMC through the DoD Certification Authority.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 76		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

ACRONYMS

ACAT	Acquisition Category
AIS	Automated Information System
CAE	Component Acquisition Executive
CCA	Clinger-Cohen Act
CIO	Chief Information Officer
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoDI	Department of Defense Instruction
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
IAM	Information Assurance Manager
IOC	Initial Operational Capability
JCIDS	Joint Capabilities Integration and Development System
JFMIP	Joint Financial Management Improvement Program
MAIS	Major Automated Information System
MDA	Milestone Decision Authority
MDAP	Major Defense Acquisition Programs
NSS	National Security System
OIPT	Overarching Integrated Product Team
OMB	Office of Management and Budget
PCA	Component Pre-Certification
PP&E	Property, Plant, and Equipment
SFFAS	Statement of Federal Financial Accounting Standards