Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 3, Property, Plant and Equipment

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.01.005	**D**	**Requirement 03.01.005 was a compound requirement. Requirement split into two stand-alone requirements (See 03.01.062 and 03.01.063) to add clarity.**
03.01.056	**D**	**Duplicate of 03.08.051.**
03.01.057	**A**	**New Requirement**
03.01.058	**A**	**New Requirement**
03.01.059	**A**	**New Requirement**
03.01.062	**A**	**Requirement 03.01.062 replaced compound requirement 03.01.005.**
03.01.063	**A**	**New Requirement**
03.01.064	**A**	**New Requirement**
03.01.065	**A**	**New Requirement**
03.01.066	**A**	**This requirement was moved from 09.04.086, to realign it to a more applicable functional area.**
03.01.067	**A**	**This requirement was moved from 13.08.008, to realign it to a more applicable functional area.**
03.02.003	**D**	**Requirement 03.02.003 was a compound requirement. Requirements split into four stand-alone requirements to add clarity (See requirements 03.02.057, 03.02.058, 03.02.059 and 03.02.060).**
03.02.009	**D**	**Requirement 03.02.009 was a compound requirement. Requirement split into four stand-alone requirements to add clarity (See requirements 03.02.063, 03.02.064, 03.02.065 and 03.02.066.)**

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.02.029	D	Requirement 03.02.029 was a compound requirement. Requirement split into two requirements to add clarity (See requirements 03.02.029 and 03.02.074)
03.02.045	D	Requirement 03.02.045 was a compound requirement. Requirement split into two requirements to add clarity (See requirements 03.02.045 and 03.02.075)
03.02.048	D	Authoritative Source Deleted
03.02.050	D	Authoritative Source Deleted
03.02.051	A	New Requirement
03.02.052	A	New Requirement
03.02.053	A	New Requirement
03.02.054	A	New Requirement
03.02.055	A	New Requirement
03.02.056	A	New Requirement
03.02.057	A	Requirement 03.02.57 replaces compound requirement 03.02.003 to add clarity.
03.02.058	A	Requirement 03.02.58 replaces compound requirement 03.02.003 to add clarity.
03.02.059	A	Requirement 03.02.59 replaces compound requirement 03.02.003 to add clarity.
03.02.060	A	Requirement 03.02.620 replaces compound requirement 03.02.003 to add clarity.
03.02.061	A	Requirement 03.02.061 adds clarity to 03.02.006.
03.02.062	A	Requirement 03.02.062 adds clarity to 03.02.006.
03.02.063	A	Requirement 03.02.063 replaces compound requirement 03.02.009 to add clarity.
03.02.064	A	Requirement 03.02.064 replaces compound requirement 03.02.009 to add clarity.
03.02.065	A	Requirement 03.02.065 replaces compound requirement 03.02.009 to add clarity.
03.02.066	A	Requirement 03.02.066 replaces compound requirement 03.02.009 to add clarity.
03.02.067	A	Requirement 03.02.067 adds clarity to 03.02.047.
03.02.068	A	Requirement 03.02.068 adds clarity to 03.02.047.
03.02.069	A	Requirement 03.02.069 replaces compound requirement 03.02.048 to add clarity.
03.02.070	A	Requirement 03.02.070 replaces compound requirement 03.02.048 to add clarity.
03.02.071	A	Requirement 03.02.071 replaces compound requirement 03.02.050 to add clarity.
03.02.072	A	Requirement 03.02.072 replaces compound requirement 03.02.050 to add clarity.
03.02.073	A	Requirement 03.02.073 replaces compound requirement 03.02.050 to add clarity.
03.02.074	A	Requirement 03.02.074 replaces compound requirement 03.02.029 to add clarity.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.02.075	A	Requirement 03.02.075 replaces compound requirement 03.02.045 to add clarity.
03.03.001	D	Requirement 03.03.001 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.03.030 and 03.03.031) to add clarity.
03.03.016	D	Authoritative Source Deleted
03.03.017	D	Authoritative Source Deleted
03.03.018	D	Authoritative Source Deleted
03.03.025	D	Authoritative Source Deleted
03.03.028	D	Requirement 03.03.028 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.03.042 and 03.03.043) to add clarity.
03.03.029	A	New Requirement
03.03.030	A	Requirement 03.03.030 replaces compound requirement 03.03.001 to add clarity.
03.03.031	A	Requirement 03.03.031 replaces compound requirement 03.03.001 to add clarity.
03.03.032	A	Requirement 03.03.032 replaces compound requirement 03.03.016 to add clarity.
03.03.033	A	Requirement 03.03.033 replaces compound requirement 03.03.016 to add clarity.
03.03.034	A	Requirement 03.03.034 replaces compound requirement 03.03.016 to add clarity.
03.03.035	A	Requirement 03.03.035 replaces compound requirement 03.03.017 to add clarity.
03.03.036	A	Requirement 03.03.036 replaces compound requirement 03.03.017 to add clarity.
03.03.037	A	Requirement 03.03.037 replaces compound requirement 03.03.018 to add clarity.
03.03.038	A	Requirement 03.03.038 replaces compound requirement 03.03.018 to add clarity.
03.03.039	A	Requirement 03.03.039 replaces compound requirement 03.03.018 to add clarity.
03.03.040	A	Requirement 03.03.040 replaces compound requirement 03.03.018 to add clarity.
03.03.041	A	Requirement 03.03.041 replaces compound requirement 03.03.025 to add clarity.
03.03.042	A	Requirement 03.03.042 replaces compound requirement 03.03.028 to add clarity.
03.03.043	A	Requirement 03.03.043 replaces compound requirement 03.03.028 to add clarity.
03.03.044	A	New Requirement
03.03.045	A	Requirement 03.03.045 replaces compound requirement 03.03.025 to add clarity.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.04.004	D	Requirement 03.04.004 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.04.039 and 03.04.040) to add clarity.
03.04.035	A	New Requirement
03.04.036	A	New Requirement
03.04.037	A	New Requirement
03.04.038	A	New Requirement
03.04.039	A	Requirement 03.04.39 replaces compound requirement 03.04.004 to add clarity.
03.04.040	A	Requirement 03.04.40 replaces compound requirement 03.04.004 to add clarity.
03.04.041	D	This requirement was moved from 20.01.001, to realign it to a more applicable functional area. It is covered by 03.04.32.
03.04.042	D	This requirement was moved from 20.01.002, to realign it to a more applicable functional area. It is covered by 03.04.34.
03.05.009	D	Authoritative Source Deleted. It is covered by a requirement 03.05.012.
03.05.022	A	New Requirement
03.06.001	D	Requirement 03.06.001 was deleted and replaced to add clarity. See 03.06.029 and 03.06.030.
03.06.002	D	Requirement 03.06.002 was deleted and replaced to add clarity. See 03.06.027 and 03.06.028.
03.06.003	D	Requirement 03.06.003 was deleted and replaced to add clarity. See 03.06.025 and 03.06.026.
03.06.004	D	Requirement 03.06.004 was deleted and replaced to add clarity. See 03.06.031 and 03.06.032.
03.06.011	D	Authoritative Source Deleted
03.06.025	A	Requirement 03.06.025 replaces compound requirement 03.06.003 that was deleted and replaced. Requirement now adds clarity.
03.06.026	A	Requirement 03.06.026 replaces compound requirement 03.06.003 to add clarity.
03.06.027	A	Requirement 03.06.027 replaces compound requirement 03.06.002 that was deleted and replaced. Requirement now adds clarity.
03.06.028	A	Requirement 03.06.028 replaces compound requirement 03.06.002 to add clarity.
03.06.029	A	Requirement 03.06.029 replaces compound requirement 03.06.001 to add clarity.
03.06.030	A	Requirement 03.06.030 r replaces compound requirement 03.06.001 that was deleted and replaced. Requirement now adds clarity.
03.06.031	A	Requirement 03.06.031 replaces compound requirement 03.06.004 to add clarity.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.06.032	A	Requirement 03.06.032 replaces compound requirement 03.06.004 to add clarity.
03.07.016	D	Authoritative Source Deleted
03.07.017	A	Requirement 03.07.017 replaces compound requirement 03.07.016 to add clarity.
03.07.018	A	Requirement 03.07.018 replaces compound requirement 03.07.016 to add clarity.
03.08.016	D	Requirement 03.08.016 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.08.059 and 03.08.060) to add clarity.
03.08.017	D	Authoritative Source Deleted
03.08.023	D	Requirement 03.08.023 was replaced by 03.08.061 and Modified to add clarity.
03.08.024	D	Requirement 03.08.024 was replaced by 03.08.062 and Modified to add clarity.
03.08.026	D	Requirement 03.08.026 was replaced by 03.08.064 and Modified to add clarity.
03.08.027	D	Requirement 03.08.027 was replaced by 03.08.065 and Modified to add clarity.
03.08.055	D	Requirement 03.08.055 was replaced by 03.08.075 and Modified to add clarity.
03.08.056	D	Requirement 03.08.056 was replaced by 03.08.076 and Modified to add clarity.
03.08.058	A	New Requirement
03.08.059	A	Requirement 03.08.059 replaces compound requirement 03.08.016 that was deleted and replaced. Requirement now adds clarity.
03.08.060	A	Requirement 03.08.060 replaces compound requirement 03.08.016 to add clarity.
03.08.061	A	Requirement 03.08.061 replaces compound requirement 03.08.023 to add clarity.
03.08.062	A	Requirement 03.08.062 replaces compound requirement 03.08.024 to add clarity.
03.08.063	A	Requirement 03.08.063 replaces compound requirement 03.08.025 to add clarity.
03.08.064	A	Requirement 03.08.064 replaces compound requirement 03.08.026 to add clarity.
03.08.065	A	Requirement 03.08.065 replaces compound requirement 03.08.027 to add clarity.
03.08.066	A	New Requirement
03.08.067	A	New Requirement
03.08.068	A	New Requirement
03.08.069	A	New Requirement
03.08.070	A	New Requirement
03.08.071	A	New Requirement
03.08.072	A	New Requirement

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.08.073	A	New Requirement
03.08.074	A	New Requirement
03.08.075	A	Requirement 03.08.075 replaces compound requirement 03.08.055 to add clarity.
03.08.076	A	Requirement 03.08.076 replaces 03.08.056 that was deleted and replaced. Requirement now adds clarity.
03.09.001	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.002	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.003	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.004	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.005	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.006	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.007	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.008	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.009	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.010	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.011	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.012	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.013	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.09.014	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.015	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.016	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.017	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.018	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.019	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.020	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.021	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.022	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.023	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.024	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.10.001	A	New Requirement
03.10.002	A	This requirement was moved from 15.01.001, to realign it to a more applicable functional area.
03.10.003	A	This requirement was moved from 15.01.002, to realign it to a more applicable functional area.
03.10.004	A	This requirement was moved from 15.01.003, to realign it to a more applicable functional area.
03.10.005	A	This requirement was moved from 15.01.004, to realign it to a more applicable functional area.
03.10.006	A	This requirement was moved from 15.01.005, to realign it to a more applicable functional area.
03.10.007	A	This requirement was moved from 15.01.010, to realign it to a more applicable functional area.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.11.001	A	This requirement was moved from 15.02.001, to realign it to a more applicable functional area.
03.11.002	A	This requirement was moved from 15.02.006, to realign it to a more applicable functional area.
03.11.003	A	This requirement was moved from 15.02.007, to realign it to a more applicable functional area.
03.11.004	A	This requirement was moved from 15.02.008, to realign it to a more applicable functional area.
03.11.005	A	This requirement was moved from 15.02.009, to realign it to a more applicable functional area.
03.11.006	A	This requirement was moved from 15.02.010, to realign it to a more applicable functional area.
03.11.007	A	This requirement was moved from 15.02.014, to realign it to a more applicable functional area.
03.11.008	A	This requirement was moved from 15.02.017, to realign it to a more applicable functional area.
03.11.009	A	This requirement was moved from 15.02.019, to realign it to a more applicable functional area.
03.12.001	A	This requirement was moved from 15.03.001, to realign it to a more applicable functional area.
03.12.002	A	This requirement was moved from 15.03.002, to realign it to a more applicable functional area.
03.12.003	A	This requirement was moved from 15.03.003, to realign it to a more applicable functional area.
03.12.004	A	This requirement was moved from 15.03.004, to realign it to a more applicable functional area.
03.12.005	A	This requirement was moved from 15.03.009, to realign it to a more applicable functional area.
03.12.006	A	This requirement was moved from 15.03.012, to realign it to a more applicable functional area.
03.12.007	A	This requirement was moved from 15.03.015, to realign it to a more applicable functional area.
03.13.001	A	This requirement was moved from 15.04.003, to realign it to a more applicable functional area.
03.13.002	A	This requirement was moved from 15.04.007, to realign it to a more applicable functional area.
03.13.003	A	This requirement was moved from 15.04.008, to realign it to a more applicable functional area.
03.13.004	A	This requirement was moved from 15.04.009, to realign it to a more applicable functional area.
03.14.001	A	This requirement was moved from 15.05.001, to realign it to a more applicable functional area.
03.14.002	A	This requirement was moved from 15.05.002, to realign it to a more applicable functional area.
03.14.003	A	This requirement was moved from 15.05.008, to realign it to a more applicable functional area.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.15.001	**D**	**This requirement was moved from 15.06.001, to realign it to a more applicable functional area. It is not applicable for to the functional area**
03.15.002	**A**	**This requirement was moved from 15.06.002, to realign it to a more applicable functional area.**
03.15.003	**A**	**This requirement was moved from 15.06.004, to realign it to a more applicable functional area.**
03.15.004	**A**	**This requirement was moved from 15.06.009, to realign it to a more applicable functional area.**
03.15.005	**A**	**This requirement was moved from 15.06.010, to realign it to a more applicable functional area.**
03.15.006	**A**	**This requirement was moved from 15.06.011, to realign it to a more applicable functional area.**
03.15.007	**A**	**This requirement was moved from 15.06.012, to realign it to a more applicable functional area.**
03.15.008	**A**	**This requirement was moved from 15.06.013, to realign it to a more applicable functional area.**
03.15.009	**A**	**This requirement was moved from 15.06.014, to realign it to a more applicable functional area.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 03, Property, Plant and Equipment

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 03, 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 financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems 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). 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 manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable 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 description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

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

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

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.

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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. 03	
Chapter	Req Id	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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 36	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.B.1 Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060102		Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_001
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).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103 A.5		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_002
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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 35 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 25	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.6.c and d		Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_003

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.005	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2 and 060105.B.1 and 2		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 -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_004
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
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		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.C	Conduct Physical Inventory	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_007
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060104.B and 060106.A.3		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.012		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: The General PP&E are occupied or equipment is used without reimbursement to the host nation. The DoD Component controls access to or use of the facility or equipment. Use of the facility or equipment is for an unspecified length of time. The DoD Component maintains and repairs the facility or equipment.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.D.1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_009

Chapter	Req Id	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 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).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.2		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_010

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 27□Source: OMB Circular A-136; Source Date: 6/1/2009; Source Number: Sec 2, 4.3.3, Pg 43	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060304□Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.F.5□Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202.G.4.a-e	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_011
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.E.1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_012

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.A.1and 2		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_013
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.B	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_014
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.D		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_015

Chapter	Req Id	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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.3.a		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 -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_016

Chapter	Req Id	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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.3.b		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 -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_017
Maintain/Update Property Information	03.01.024		The property management system must capture property identification number, which may be the item's serial number.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_018
Maintain/Update Property Information	03.01.025		The property management system must capture location.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_019
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).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_020

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.027		The property management system must capture the current user (e.g., the agency, contractor, grantee, etc.).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_021
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_022
Maintain/Update Property Information	03.01.029		The property management system must capture identity of property custodian and/or the accountable organization.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_023
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_024
Maintain/Update Property Information	03.01.031		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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_025
Maintain/Update Property Information	03.01.032		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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_026
Maintain/Update Property Information	03.01.033		The property management system may capture property maintenance, upgrade, and overhaul schedules.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_027

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.034		The property management system may capture actual maintenance, upgrade, and overhaul data.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_028
Maintain/Update Property Information	03.01.035		The property management system may capture space utilization information.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_029
Maintain/Update Property Information	03.01.036		The property management system may support the use of bar code scanners.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_030
Maintain/Update Property Information	03.01.037		The property management system may record the stratification of critical and non-critical maintenance.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_031
Maintain/Update Property Information	03.01.038		The property management system may record detailed information regarding known flood hazard or flooding of real property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_032

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_033
Maintain/Update Property Information	03.01.040		The property management system must capture the condition of the asset for: • General PP&E • Heritage assets, and • Stewardship land.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12□Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 5, 6 and 9□Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 21		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_034
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_035

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.042		The property management system must permit only authorized users to enter, modify, or otherwise alter property records.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_036
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_037
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_038
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_039
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_040

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_041
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_042
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_043
Maintain/Update Property Information	03.01.050		The property management system may capture and prioritize the estimated cost of repairs.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_044

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.051		The property management system may accumulate data from multiple appropriations.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13			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-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_045
Maintain/Update Property Information	03.01.052		The property management system may provide for on-line search capability based on user-defined parameters.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_046
Maintain/Update Property Information	03.01.053		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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_047
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.D.4		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_048

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Chapter	**Req Id**	**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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.F			Maintain_Update_Property_Information_053
Maintain/Update Property Information	03.01.056	D	Deleted: 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.	Source: JFMIP-SR-00-4; Source Date: 10/1/2000; Source Number: page 12				Maintain_Update_Property_Information_058
Maintain/Update Property Information	03.01.057	A	**The system shall provide automated functionality to adjust the appropriate property, plant, and equipment accounts (including construction in progress) based on liabilities recorded for contract retainages for property, plant, and equipment manufactured or constructed under long-term contracts.**	Source: SFFAS-1; Source Date: 6/1/2011; Source Number: Para 79	Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201.E			Maintain_Update_Property_Information_056

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.058	A	**The property management system may aggregate relatively homogenous assets into asset pools. All assets in the asset pools have the same estimated useful life and the acquisition cost of each item in the asset pool would be the average cost of all items in the pool. However, each item in the asset pool must have a separate property record and a separate agency-unique identification number.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 15				Maintain_Update_Property_Information_055
Maintain/Update Property Information	03.01.059	A	**The system, for construction project cancellations, shall ensure that each cost accumulated in construction-in-progress (CIP) accounts is expensed. When a portion of a project is cancelled or decreased in scope, the cost directly associated to that portion of the project, and an allocated portion of the common cost in the CIP, must be expensed.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.3.b			Maintain_Update_Property_Information_054
Maintain/Update Property Information	03.01.062	A	**If the capitalization threshold were not met, the property system must record the costs of General PP&E real property assets, while under construction, to an expense. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2			Maintain_Update_Property_Information_059
Maintain/Update Property Information	03.01.063	A	**The property system must transfer the construction in progress costs to the proper General PP&E asset account upon the asset's placement in service.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2			Maintain_Update_Property_Information_064

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.064	A	**The system shall ensure that any indirect project costs are allocated across construction-in-progress (CIP) accounts periodically as they are incurred and no later than final acceptance based on the direct cost of the asset as a percentage of the total direct cost of all assets in the project. Thus, the full cost of real property assets can be adequately captured and reported.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.2			Maintain_Update_Property_Information_061
Maintain/Update Property Information	03.01.065	A	**If the capitalization threshold were met, the property system must record the costs of General PP&E real property assets, while under construction, to the United State Standard General Ledger (USSGL) Construction-in-Progress account. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2			Maintain_Update_Property_Information_062
Maintain/Update Property Information	03.01.066	A	**To support the payment process, the agency's single integrated financial management system must access the following information associated with the payment of an asset • asset identifier code(s); • total asset or improvement costs, broken out by land or structures/buildings (if possible and significant); • category of PP&E (e.g., heritage assets, multi-use assets, general PP&E, stewardship); • quantity.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40-41		Perform Collection and Disbursement		

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Maintain/Update Property Information	03.01.067	A	**The system must capture information necessary to report on property, plant, and equipment in the hands of grantees as required by Statement of Federal Financial Accounting Standards No. 6 (SFFAS No. 6) Accounting for Property, Plant and Equipment.**	Source: SFFAS-6; Source Date: ; Source Number: Source: JFMIP SR-00-3; Source Date: 6/1/2000; Source Number: PAGE 36		Record Loans and Grants	Proposal-to-Reward	Grant_General_System_Requirements_008
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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 26	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060104.A		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_001

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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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 34 (1st sentence)	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.1 and 2		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 -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_002

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Record Acquisition of Property, Plant, and Equipment	03.02.003	D	Deleted: 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., 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.	Source: SFFAS-10; Source Date: 6/1/2008; Source Number: Para 15-18	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_003

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.004		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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 29	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.5		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_004
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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 30	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.3		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.006		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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 31	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.8		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_006

Chapter	Req Id	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 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	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 32	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.4		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			Component and another DoD Component or federal agency shall be accounted for as a transfer.					
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.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 62-64	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.6		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_008

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Chapter	**Req Id**	**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	D	Deleted: 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 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	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 34 (2nd sentence)	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.2.b, A.3.a-b		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_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			the remaining useful life of the asset.					
Record Acquisition of Property, Plant, and Equipment	03.02.010		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.	Source: SFFAS-35; Source Date: 10/1/2009; Source Number: Para 12, Pg 7Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 40-41	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060104.B.2		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_010
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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 40.d	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060301.B		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_011

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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.		Source: DoDI 5000.64; Source Date: 11/1/2006; Source Number: Pg 6, Para 6.3 6.4 Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060107		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_012
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.1		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_013

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.022		The property system must record General PP&E assets acquired through capital leases, including leasehold improvements.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.6.a		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_014
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.6.b			Record_Acquisition_Of_PPE_045
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.9		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_015

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.026		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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_016
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060208.A		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_017

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.028		The property system must accumulate the periodic amortization expense for leasehold improvements in the Accumulated Amortization on Leasehold Improvements account.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060208.B		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_018
Record Acquisition of Property, Plant, and Equipment	03.02.029	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_019

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.030		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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_020
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_021
Record Acquisition of Property, Plant, and Equipment	03.02.032		The property management system must distinguish between heritage assets and multi-use heritage assets.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			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_022

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Chapter	Req Id	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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_023
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).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_024
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-trans it 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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14			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 -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_025

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.036		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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_026
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_027
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_028
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Acquisition_Of_PPE_029
Record Acquisition of Property, Plant, and Equipment	03.02.040		The property management system may interface electronically with GSA's Worldwide Inventory.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_030
Record Acquisition of Property, Plant, and Equipment	03.02.041		The property management system may provide information on the status of upgrades and overhauls to property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_031

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.042		The property management system may aggregate relatively homogenous assets into asset pools.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_032
Record Acquisition of Property, Plant, and Equipment	03.02.043		The property management system may capture warranty/guarantee information, including terms and period of coverage.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_033
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.4			Record_Acquisition_Of_PPE_034
Record Acquisition of Property, Plant, and Equipment	03.02.045	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.6			Record_Acquisition_Of_PPE_040

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Chapter	**Req Id**	**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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.1			Record_Acquisition_Of_PPE_039
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.D			Record_Acquisition_Of_PPE_038

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Chapter	Req Id	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	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.F			Record_Acquisition_Of_PPE_035
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.G			Record_Acquisition_Of_PPE_036
Record Acquisition of Property, Plant, and Equipment	03.02.050	D	Deleted: Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H.1			Record_Acquisition_Of_PPE_037

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.051	A	**The property system must provide the capability to recognize and report cash grants related to nonfederal physical property programs as expenses in arriving at the net cost of operations.**	Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 85				Record_Acquisition_Of_PPE_046
Record Acquisition of Property, Plant, and Equipment	03.02.052	A	**The property system must include the full costs (direct and indirect) of new software (e.g., 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 will be capitalized and the costs of mass-producing manuals will be expensed.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 17	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.b.3			Record_Acquisition_Of_PPE_047
Record Acquisition of Property, Plant, and Equipment	03.02.053	A	**The receiving entity shall recognize a transfer-in as an additional financing source and a transferring entity shall recognize a transfer-out in the property system when it pertains to a Multi-Use Heritage Assets from one Federal entity to another.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.b.3			Record_Acquisition_Of_PPE_048

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.054	A	**The property system must record the cost for General PP&E acquired between the Department and a nonfederal entity using the first method within the following list that provides a readily determinable value: (1) fair value of the assets (including cash consideration) surrendered (2) fair value of the asset acquired (3) book value of the assets surrendered.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 32	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.4			Record_Acquisition_Of_PPE_041
Record Acquisition of Property, Plant, and Equipment	03.02.055	A	**When recording an exchange of property with a nonfederal entity, the property system must recognize the difference between the book value of the PP&E surrendered and cost of the PP&E acquired as a gain or loss.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 32	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.4			Record_Acquisition_Of_PPE_042
Record Acquisition of Property, Plant, and Equipment	03.02.056	A	**The property system must recognize acquired General PP&E 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.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.a.2.a			Record_Acquisition_Of_PPE_052
Record Acquisition of Property, Plant, and Equipment	03.02.057	A	**The property system must recognize and capitalize 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.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 15	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.b			Record_Acquisition_Of_PPE_053

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.058	A	**The property system must include the actual purchase price and the costs incurred for implementation in the capitalized costs of Commercial Off-The-Shelf (COTS) software.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 18	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.1			Record_Acquisition_Of_PPE_054
Record Acquisition of Property, Plant, and Equipment	03.02.059	A	**The property system must include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or COTS software and the costs incurred for implementation in the capitalized costs of contractor-developed software.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 18	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.2			Record_Acquisition_Of_PPE_055
Record Acquisition of Property, Plant, and Equipment	03.02.060	A	**The property system must include the full costs (direct and indirect) incurred during the software development phase in the capitalized costs of the internally developed software.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 16	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209 B.3			Record_Acquisition_Of_PPE_056
Record Acquisition of Property, Plant, and Equipment	03.02.061	A	**The property 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.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 31	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.8			Maintain_Update_Property_Information_072
Record Acquisition of Property, Plant, and Equipment	03.02.062	A	**The property system shall record the cost for General PP&E transferred from another DoD Component or federal agency at fair market value if the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation cannot reasonably be determined.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 31	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.8			Maintain_Update_Property_Information_074

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.063	A	**The property system must record the cost to construct an asset as construction-in-progress until the asset is placed in service.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105. a.3.a			Record_Acquisition_Of_PPE_069
Record Acquisition of Property, Plant, and Equipment	03.02.064	A	**For construction projects that are completed in multiple phases, the property system must transfer the cost of each phase from the construction-in-progress account to the real property asset account at the time the phase is placed in service.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.3.b			Record_Acquisition_Of_PPE_064
Record Acquisition of Property, Plant, and Equipment	03.02.065	A	**The property system must not accept PP&E from new construction, transfers between services, capital improvements, or leasehold improvements without the supporting acceptance document, "Transfer and Acceptance of Military Real Property" (DD Form 1354).**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.2.b.(1)□Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.2.b.(2)			Manage_Delinquent_Debt_015
Record Acquisition of Property, Plant, and Equipment	03.02.066	A	**For construction projects that are completed in multiple phases, the property system must depreciate each phase separately over its estimated useful life.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.3.b			Record_Acquisition_Of_PPE_082
Record Acquisition of Property, Plant, and Equipment	03.02.067	A	**The property system must record the applicable asset and liability amounts for a capital lease at lease inception.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 29	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.Dd			Record_Acquisition_Of_PPE_085

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.068	A	**The property system must record the capital lease cost as the lower of present value or fair value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 29	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.d			Record_Acquisition_Of_PPE_086
Record Acquisition of Property, Plant, and Equipment	03.02.069	A	**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.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.F			Record_Acquisition_Of_PPE_073
Record Acquisition of Property, Plant, and Equipment	03.02.070	A	**The property system shall expense software costs puchased as part of a package that are not susceptible to allocation between maintenance and relatively minor enhancements.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.F			Record_Acquisition_Of_PPE_074
Record Acquisition of Property, Plant, and Equipment	03.02.071	A	**The property system must 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 probable that such enhancements will result in a significant increase in functionality that is apparent to the user.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H			Record_Acquisition_Of_PPE_075
Record Acquisition of Property, Plant, and Equipment	03.02.072	A	**The property system must expense in the period incurred the cost of routine or minor changes or modernizations that do not add significant functionality.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H			Record_Acquisition_Of_PPE_076

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.073	A	**The property system must expense in the period incurred the cost of enhanced versions of software for a nominal charge.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H			Record_Acquisition_Of_PPE_077
Record Acquisition of Property, Plant, and Equipment	03.02.074	A	**The property system must capitalize and depreciate software if (1) developed by the entity and used by another activity or activities without reimbursement (2) it meets the capitalization criteria.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.4			Record_Acquisition_Of_PPE_078
Record Acquisition of Property, Plant, and Equipment	03.02.075	A	**To establish proper PP&E accountability when acquiring General PP&E from another DoD Component or federal agency, the property system must ensure the acquiring DoD Component requested 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.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.a.6			Record_Acquisition_Of_PPE_084

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.001	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.A, 060209.H.1		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 -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_001
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			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-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_002
Record Asset Value Changes	03.03.006		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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_003

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Chapter	**Req Id**	**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.	Source: SFFAS-5; Source Date: 6/1/2008; Source Number: Para 46 Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.H		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_004
Record Asset Value Changes	03.03.008		The property management system may identify the type of cost recorded (e.g. acquisition cost, estimated fair market value, revaluation, present value).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_005
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.C		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_009
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.D		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.016	D	Deleted: 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. 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_011

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Record Asset Value Changes	03.03.017	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.D		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 -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_012

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.018	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_013
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_014
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_015

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_016
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_017
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.3			Record_Asset_Value_Changes_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.024		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).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.a			Record_Asset_Value_Changes_029
Record Asset Value Changes	03.03.025	D	Deleted: 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: 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. If neither of the above can be determined, the book value shall continue to be amortized over the remaining useful life of the software.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_019
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.c			Record_Asset_Value_Changes_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.2			Record_Asset_Value_Changes_023
Record Asset Value Changes	03.03.028	D	Deleted: 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.J.3			Record_Asset_Value_Changes_022
Record Asset Value Changes	03.03.029	A	**The property system must treat any changes in estimated useful life or salvage/residual value prospectively, meaning the change shall be accounted for in the period of the change and future periods.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 35				Record_Asset_Value_Changes_030
Record Asset Value Changes	03.03.030	A	**The property system must 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, useful life or modifies functionality.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 37	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.a			Maintain_Update_Property_Information_051

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.031	A	**The property system must capitalize the cost of the improvement that equals or exceeds the capitalization threshold, regardless of funding source.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 37	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.a			Maintain_Update_Property_Information_052
Record Asset Value Changes	03.03.032	A	**The property system must expense repairs (i.e. maintenance) to PP&E personal and real property. 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.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 78	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.C			Record_Asset_Value_Changes_031
Record Asset Value Changes	03.03.033	A	**The property system must expense replacements to PP&E, if the intent of the replacement was to preserve the asset so that it continues to provide acceptable services and achieves its expected life.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 78	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.c			Record_Asset_Value_Changes_032
Record Asset Value Changes	03.03.034	A	**The property system must capitalize replacements to PP&E as an improvement, if the intent was to improve or expand the efficiency of an asset that was in good working order.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 78	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.c			Record_Asset_Value_Changes_037
Record Asset Value Changes	03.03.035	A	**The property system must capitalize the cost of improvements to more than one General PP&E asset when (1) the improvements are performed under a single contract or work order (2) the improvements cannot be specifically identified by asset (3) the allocated cost per General PP&E asset equals or exceeds DoD capitalization threshold.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.D			Record_Asset_Value_Changes_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.036	A	**The property system must capitalize the total costs of the improvements when (1) more than one improvement is made to a single building (2) the improvements are part of one overall effort to increase the building's capacity, size, or useful life (3) the summed costs exceed or equal DoD capitalization threshold.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.D			Manage_Delinquent_Debt_019
Record Asset Value Changes	03.03.037	A	**When a General PP&E asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the property system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_039
Record Asset Value Changes	03.03.038	A	**When a General PP&E asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the property system must record the asset in the Other General PP&E account (1890) at its net realizable value (NRV).**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_040
Record Asset Value Changes	03.03.039	A	**When a General PP&E asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the property system must record any difference between the book value of the PP&E asset and its expected net realizable value (NRV) as a gain or loss in the period of adjustment.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_041

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.040	A	**When a General PP&E asset is identified for removal from service during a Base Realignment and Closure (BRAC), the property system must record disposal on the operation closure date as established by BRAC law.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_042
Record Asset Value Changes	03.03.041	A	**The property system must continue to amortize the asset if the loss due to impairment cannot be determined.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_043
Record Asset Value Changes	03.03.042	A	**When Internal Use Software is replaced with new software, the property system shall expense the unamortized cost of the old software when the new software successfully completes testing.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.J.3			Record_Asset_Value_Changes_050
Record Asset Value Changes	03.03.043	A	**The property system must treat any additions to the book value or changes in useful life prospectively, meaning the change shall be accounted for during the period of the change and future periods.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.j.3			Record_Asset_Value_Changes_051
Record Asset Value Changes	03.03.044	A	**The property system must measure the loss due to impairment as the difference between the book value and either: (1) The cost to acquire software that would perform similar remaining functions (e.g., the unimpaired functions) or, if that is not feasible; (2) The portion of the book value attributable to the remaining functional elements of the software.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_046

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.045	A	**The property system must recognize the loss due to impairment on the date the software is impaired.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_047
Depreciate, Amortize, or Deplete Asset	03.04.001		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 depreciation methodology, whereby the costs of PP&E are allocated using the same allocation rate, is permissible.	Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 9.f Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.A-C		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 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_002
Depreciate, Amortize, or Deplete Asset	03.04.004	D	Deleted: 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	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 36			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_003
Depreciate, 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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.L.1			Depreciate_Amortize_Deplete_Asset_019

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Depreciate, 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.	Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 14 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 41			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_004
Depreciate, 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.1		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_005
Depreciate, 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060207.B		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.026		The property management system may calculate depreciation on asset pools.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_007
Depreciate, 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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.A			
Depreciate, Amortize, or Deplete Asset	03.04.029		The system must record as capital leases the leases that meet the following four criteria. Otherwise, it should be classified as an operating lease. 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. The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property. 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. 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 a lease does not meet at least one of the four criteria, above, then the property system should classify it as an operating lease.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 20	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.E, F and G		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_009

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.030		The property system must provide an audit trail for amortization, depletion and depreciation expense.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_010
Depreciate, 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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.I			Depreciate_Amortize_Deplete_Asset_023
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.E			Depreciate_Amortize_Deplete_Asset_014
Depreciate, Amortize, or Deplete Asset	03.04.035	A	**The property management system must provide the capability to calculate depreciation/amortization/depletion based on a management prescribed method (e.g., straight line, physical usage) and the net book value of capitalized assets.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 17				Depreciate_Amortize_Deplete_Asset_026

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Depreciate, Amortize, or Deplete Asset	03.04.036	A	**The property management system must provide the capability to accumulate amortization, depletion, and depreciation expense.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 17				Depreciate_Amortize_Deplete_Asset_027
Depreciate, Amortize, or Deplete Asset	03.04.037	A	**The property system must use the activity-based method of depreciation method for calculating depreciation for military equipment.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.C			Depreciate_Amortize_Deplete_Asset_024
Depreciate, Amortize, or Deplete Asset	03.04.038	A	**The property management system shall expense capital improvements which do not increase an asset's capacity, size, efficiency, or useful life, regardless of the cost of the improvement.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.A			Maintain_Update_Property_Information_006
Depreciate, Amortize, or Deplete Asset	03.04.039	A	**The property system must accumulate depreciation expense in a contra asset account: accumulated depreciation.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 36				Depreciate_Amortize_Deplete_Asset_015
Depreciate, Amortize, or Deplete Asset	03.04.040	A	**The property system must accumulate amortization expense in a contra asset account: accumulated amortization.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 36				Depreciate_Amortize_Deplete_Asset_016
Depreciate, Amortize, or Deplete Asset	03.04.041	D	Deleted: Activities will calculate and accumulate depreciation expenses using the straight-line method. The amount to be depreciated will be decreased by its residual value only if the residual value exceeds 10 percent of the cost of the asset.		Source: DoDFMRVol2B,Ch9; Source Date: 6/1/2010; Source Number: Sub0901			Working_Capital_001

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Depreciate, Amortize, or Deplete Asset	03.04.042	D	Deleted: Software may be depreciated over a period of five or ten years depending on its nature. The Component may also request a waiver and propose an alternative depreciation period. The determining factor should be the actual estimated useful life of the sofware.		Source: DoDFMRVol2B,Ch9; Source Date: 6/1/2010; Source Number: Sub0901			Working_Capital_002
Record Disposition/Retirement of Asset	03.05.008		The property management system may capture the estimated cost to demolish property, or otherwise dispose of property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			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_005
Record Disposition/Retirement of Asset	03.05.009	D	Deleted: The property management system must identify excess property or property held for disposal/retirement.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_006
Record Disposition/Retirement of Asset	03.05.010		The property management system must transfer property record data to the property disposal organization or receiving entity.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_007

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Asset	03.05.011		The property management system must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_008
Record Disposition/Retirement of Asset	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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_009
Record Disposition/Retirement of Asset	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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_010
Record Disposition/Retirement of Asset	03.05.014		The property management system must capture property retirement or disposal status.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_011
Record Disposition/Retirement of Asset	03.05.015		The property management system must capture deletions.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_012

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Asset	03.05.016		The property management system must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_013
Record Disposition/Retirement of Asset	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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_014
Record Disposition/Retirement of Asset	03.05.018		The property management system must maintain an audit trail of transfer, disposal, and retirement actions.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			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_015
Record Disposition/Retirement of Asset	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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.L.2			Record_Retirement_Or_Disposition_Of_Asset_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Asset	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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.L.3			Record_Retirement_Or_Disposition_Of_Asset_017
Record Disposition/Retirement of Asset	03.05.022	A	**The property management system, for capitalized property only, must identify excess property.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 17				Record_Retirement_Or_Disposition_Of_Asset_019

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Chapter	**Req Id**	**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	D	Deleted: 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: (a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges. (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. 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 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.		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D.1-2		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.002	D	Deleted: 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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 96	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.D		Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_002
Deferred Maintenance Costs and Cleanup Costs	03.06.003	D	Deleted: 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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 97 and 98	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D.2 and 130204.E		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_003

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Chapter	**Req Id**	**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	D	Deleted: 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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 100	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.D		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_004
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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 101	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D.3		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_005

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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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 102	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.G.1		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_006
Deferred Maintenance Costs and Cleanup Costs	03.06.011	D	Deleted: 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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 105-106	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_011

Chapter	Req Id	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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 105			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_012
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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 105	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 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_013
Deferred Maintenance Costs and Cleanup Costs	03.06.015		The property management system may provide the capability to forecast or schedule maintenance requirements for future periods.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_014
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_016

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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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_017
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_019
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_020

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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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_021

Chapter	Req Id	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 and document reproduction. 4. Landscaping costs to replace landscaping elements damaged or destroyed by remediation efforts. 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. 6. Repair costs if disposed without being demolished. 7. Cost of employing contractors, engineers, and consultants. 8. Cost of dedicated facilities, machinery, and equipment		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.C		Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			and the related operating and maintenance costs. 9. Research and development costs for alternative remediation technologies. 10. Grants or payments to state, tribal, and local governments. 11. Payments to regulatory agencies to provide technical support, e.g. document 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.		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.F		Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_023
Deferred Maintenance Costs and Cleanup Costs	03.06.025	A	**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 and liability using the first method within the following list that provides a readily determinable value: (1) use of physical capacity (2) estimated use life of the associated PP&E.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 97	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202□Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.E			Deferred_Maintenance_And_Cleanup_Costs_039
Deferred Maintenance Costs and Cleanup Costs	03.06.026	A	**The property system must recognize estimated cleanup costs starting on the date the PP&E is placed into service and ending when the PP&E ceases operation.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 98	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202□Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.E			Deferred_Maintenance_And_Cleanup_Costs_046

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Deferred Maintenance Costs and Cleanup Costs	03.06.027	A	**The property system must provide the capability to review environmental cost estimates 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.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 96	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.D			Deferred_Maintenance_And_Cleanup_Costs_047
Deferred Maintenance Costs and Cleanup Costs	03.06.028	A	**The property system must provide the capability to adjust environmental cost estimates annually, through indexing, to maintain them on a current cost basis as if acquired in the current period.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 96	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.D			Deferred_Maintenance_And_Cleanup_Costs_045
Deferred Maintenance Costs and Cleanup Costs	03.06.029	A	**The property system shall recognize and record total estimated cost of environmental liabilities associated with General PP&E placed in service prior to October 1, 1997:(a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges. (b) If the costs are intended to be recovered through user charges, then the DoD Components shall recognize a liability for that portion of the asset that has lapsed since the PP&E was placed into service. The remaining liability shall be systematically recognized over the remaining useful life.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 94	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202.d.1			Deferred_Maintenance_And_Cleanup_Costs_041

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.030	A	**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 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.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 94	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202.d.2			Deferred_Maintenance_And_Cleanup_Costs_042
Deferred Maintenance Costs and Cleanup Costs	03.06.031	A	**The system should allow estimated environmental liabilities to be reduced by the costs that are paid to reflect the total remaining cleanup costs less any unrecognized portions of a systematically recognized cost estimate.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 100	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.d			Deferred_Maintenance_And_Cleanup_Costs_043
Deferred Maintenance Costs and Cleanup Costs	03.06.032	A	**The property system should distinguish between the current and non-current portions of the environmental liability estimate.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Par 100	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.d			Deferred_Maintenance_And_Cleanup_Costs_044

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Chapter	Req Id	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)	03.07.010		The property system must expense the costs of acquiring Heritage Assets and Stewardship Land in the period incurred.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060301.C		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_001
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.1		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_002

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	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)	03.07.012		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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 20	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.2		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_003
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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 22	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.1		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_004

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	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)	03.07.014		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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 23	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.2		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_005
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.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.3			Stewardship_PPE_007

Chapter	Req Id	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	D	Deleted: 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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.3			Stewardship_PPE_006
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.017	A	**The property system must recognize transfers of Multi-Use Heritage Assets from one Federal entity to another as transfers of capitalized assets.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.3			Stewardship_PPE_008
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.018	A	**The property system must record a transferred Multi-Use Heritage asset at book value. If the book value is not provided, the system must record the asset at its estimated fair value.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.b.3			Stewardship_PPE_009
Reporting	03.08.001		The property system should allow an entity to disclose the capitalization threshold(s) in its financial statements.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 13			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-Satisfaction	PPE_Reporting_001

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Chapter	Req Id	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).	Source: SFFAS-35; Source Date: 10/1/2009; Source Number: Para 12, Pg 8 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 45	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202		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-Satisfaction	PPE_Reporting_002
Reporting	03.08.004		The system shall allow a reporting entity to: • 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.		Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2009; Source Number: 050302.A		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-Satisfaction	PPE_Reporting_003

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 19-20	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.1		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-Satisfaction	PPE_Reporting_004
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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 24	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 102004.A		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_005

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.016	D	Deleted: 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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 37 and 40	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060306 and 060307		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_007
Reporting	03.08.017	D	Deleted: 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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100204 Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060306.E		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_008

Chapter	Req Id	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.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100204.A		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_009
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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 38	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100204.A		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_010

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.023	D	Deleted: 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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 80□Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 80	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.C		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_011
Reporting	03.08.024	D	Deleted: 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.	Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 83□Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 83	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.C□Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2008; Source Number: 120301.A-B		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_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.025		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: • 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. 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.	Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 83 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 83	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.D Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2008; Source Number: 120303.C		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_013
Reporting	03.08.026	D	Deleted: 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: • 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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 83	Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2008; Source Number: 120301.B		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_014

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.027	D	Deleted: 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.	Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 84 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 84		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_015
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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 107	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.1		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_016
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 costs to current operating periods.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 108	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.2.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_017

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 109	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.3		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_018
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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.4.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_019
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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.5.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_020

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	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.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 111	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.6.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_021
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.	Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 3-6		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_022

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**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 recognized and reported as expenses in arriving at the net cost of operations.	Source: SFFAS-8; Source Date: 6/1/2008; Source Number: Para 84 and 97	Source: DoDFMR Vol 06B, Ch 11; Source Date: 9/1/2008; Source Number: 110203.B Source: DoDFMR Vol 06B, Ch 11; Source Date: 9/1/2008; Source Number: 110301		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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_023

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: SFFAS-8; Source Date: 6/1/2008; Source Number: Para 85			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_024
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.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_025
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.		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A			PPE_Reporting_038
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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 25 and 28				PPE_Reporting_032

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.055	D	Deleted: 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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 29				PPE_Reporting_035
Reporting	03.08.056	D	Deleted: 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.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 42				Accounts_Payable_Certifying_Officer_Legislation_025
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).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.K			
Reporting	03.08.058	A	**The property system must provide the capability to disclose investment in nonfederal physical property in the Required Supplementary Stewardship Information (RSSI).**	Source: OMB Circular A-136; Source Date: 10/27/2011; Source Number: Sec. II.4.10.3	Source: DoDFMR Vol 06B, Ch 11; Source Date: 11/1/2011; Source Number: 110301			PPE_Reporting_043
Reporting	03.08.059	A	**The system should disclose the cost of acquisition of stewardship land 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).**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 37	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202.g.4			PPE_Reporting_045

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.060	A	**The system should disclose the following information about stewardship land, but no asset dollar amount should be shown: (1) Relationship to the reporting entity's mission. (2) Reporting entity's stewardship policies (3) Description of each of the major categories (4) The number of physical units by major category for which the entity is the steward as of the end of the reporting period.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 40	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 102004.b			Managerial_Cost_Accounting_001
Reporting	03.08.061	A	**The property system must provide the capability for an entity that reports amounts for deferred maintenance to 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.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 80 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Para 80	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.c			PPE_Reporting_042

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.062	A	**The property system must provide the capability to present deferred maintenance in the financial statements as required supplementary information for all General PP&E. The following shall be included: (1) the identification of each major class of asset, as determined by the entity, for which maintenance has been deferred and (2) the method of measuring deferred maintenance for each major class of PP&E.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Para 8	Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 1203			PPE_Reporting_046
Reporting	03.08.063	A	**The property system must provide the capability for an entity using the condition assessment survey method of measuring deferred maintenance to present the following for each major class of PP&E: (1) description of requirements or standards for acceptable operating condition (2) any changes in the condition requirements or standards, and (3) asset condition and a range or a point estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. 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.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Appendix B, Para 83	Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 120301.b			PPE_Reporting_048

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.064	A	**The property system must provide the capability for an entity using the total life-cycle method of measuring deferred maintenance to present the following for each major class of PP&E: (1) The original date of the maintenance forecast and an explanation for any changes to the forecast, (2) Prior year balance of the cumulative deferred maintenance amount, (3) The dollar amount of the maintenance requirement estimated for the reporting period, (4) The dollar amount of maintenance actually performed during the period, (5) The difference between the forecast and actual maintenance, (6) Any adjustments to the scheduled amounts deemed necessary, and (7) The ending cumulative balance for the reporting period for each major class of asset experiencing deferred maintenance.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Appendix B, Para 83	Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 120301.b				PPE_Reporting_059
Reporting	03.08.065	A	**The property system should provide the capability for the entity to report critical and non-critical amounts of deferred maintenance for PP&E, which must include management's definition of these categories.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 84 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Appendix B, Para 84				PPE_Reporting_057

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.066	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the sources (laws and regulations) for cleanup requirements.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 107	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.1			PPE_Reporting_056
Reporting	03.08.067	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the method for assigning estimated total cleanup costs to current operating periods.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 108	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.2			PPE_Reporting_055
Reporting	03.08.068	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to 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 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 cost is the unrecognized cost of the liability.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 109	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.3			PPE_Reporting_054

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.069	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, any material changes in total estimated cleanup costs due to changes in laws, technology, or plans.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.4			PPE_Reporting_060
Reporting	03.08.070	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to 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 that is related to prior periods.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.5			PPE_Reporting_052
Reporting	03.08.071	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to 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, or applicable laws and regulations.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 111	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.6			PPE_Reporting_051

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.072	A	**The property system must recognize investments in Nonfederal Physical Property as expenses incurred by the reporting entity 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, Nonfederal Physical Property include federally-owned physical property transferred to state and local governments.**	Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 84Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 97	Source: DoDFMR Vol 06B, Ch 11; Source Date: 11/1/2011; Source Number: 110301			PPE_Reporting_049
Reporting	03.08.073	A	**The property system must recognize investments in Research, Development and Testing (RDT&E) as expenses included in the calculation of net costs to support the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products and processes, with the expectation of maintaining or increasing national economic productive capacity or yielding other future benefits.**	Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 84Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 97	Source: DoDFMR Vol 06B, Ch 11; Source Date: 11/1/2011; Source Number: 110203.b			PPE_Reporting_050

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.074	A	**The property system must provide the capability for entities with heritage assets to reference a note on the balance sheet that discloses information about heritage assets, but no asset dollar amount should be shown.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 25 Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 28				Managerial_Cost_Accounting_003
Reporting	03.08.075	A	**The property system must provide the capability for the U.S. Government-wide financial statement to 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.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 29				PPE_Reporting_036
Reporting	03.08.076	A	**The property system must provide the capability for the U.S. Government-wide financial statement to reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 42				PPE_Reporting_037
Acquisition of Internal IT Software	03.09.001	D	Deleted: Make a determination that the acquisition supports core, priority functions of the Department.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #1			
Acquisition of Internal IT Software	03.09.002	D	Deleted: Establish outcome-based performance measures linked to strategic goals.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #2			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.003	D	Deleted: Redesign the processes that the system supports to reduce costs, improve effectiveness and maximize the use of COTS technology.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #3			
Acquisition of Internal IT Software	03.09.004	D	Deleted: Determine that no Private Sector or Government source can better support the function.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #4			
Acquisition of Internal IT Software	03.09.005	D	Deleted: Conduct an analysis of alternatives.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #5			
Acquisition of Internal IT Software	03.09.006	D	Deleted: 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).		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #6			
Acquisition of Internal IT Software	03.09.007	D	Deleted: Develop clearly established measures and accountability for program progress.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #7			
Acquisition of Internal IT Software	03.09.008	D	Deleted: Ensure that the acquisition is consistent with the Global Information Grid policies and architecture, to include relevant standards.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #8			
Acquisition of Internal IT Software	03.09.009	D	Deleted: Ensure that the program has an information assurance strategy that is consistent with DoD policies, standards and architectures, to include relevant standards.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #10			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.010	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #11			
Acquisition of Internal IT Software	03.09.011	D	Deleted: Register Mission-Critical and Mission-Essential systems with the DoD CIO.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #11			
Acquisition of Internal IT Software	03.09.012	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47			Accounts_Payable_Certifying_Officer_Legislation_037

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.013	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_038
Acquisition of Internal IT Software	03.09.014	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_039

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.015	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		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	03.09.016	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_040
Acquisition of Internal IT Software	03.09.017	D	Deleted: 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 (Acquistion Category) IAM (Information Assurance Manager) business systems.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 74		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.018	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 74		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	03.09.019	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 74		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_041
Acquisition of Internal IT Software	03.09.020	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 75		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.021	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 75		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_042

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.022	D	Deleted: 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 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		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 75-76		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_043

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			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 certification.|					
Acquisition of Internal IT Software	03.09.023	D	Deleted: 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 systems, shall be followed.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, 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	Accounts_Payable_Certifying_Officer_Legislation_044

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.024	D	Deleted: 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.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, 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	Accounts_Payable_Certifying_Officer_Legislation_045
Seizure Activities	03.10.001	A	**The system should provide the capability to transmit information on the results of seizure transactions and forfeiture transactions to the core financial system. The core system may use this information to generate requests for disbursements, update the standard general ledger, generate obligation records, generate requests for funds transfer, and update funds control.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg 21				Seizure_Activities_010
Seizure Activities	03.10.002	A	**The system must provide a unique identifier for seized property that will facilitate tracking the asset through seizure, holding, and disposition.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_001
Seizure Activities	03.10.003	A	**The system must provide timely recording of the date of seizure, the type of asset, the location where it was seized, the storage location, the owner(s) if known, and the entities involved in the seizure.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Seizure Activities	03.10.004	A	**The system must provide timely and accurate recording of the originally assigned value of the asset and any subsequent updates to the valuation.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seizure_Activities_003
Seizure Activities	03.10.005	A	**The system must provide timely recording of any mortgage and claim liabilities against each asset seized for forfeiture or Internal Revenue Code enforcement.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seizure_Activities_004
Seizure Activities	03.10.006	A	**The system must provide the capability to obtain the current information on processing status of any seized property in the database by use of an automated query mechanism.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Seizure Activities	03.10.007	A	**The system must allocate and record all appropriate costs of the seizure on a basis consistent with the type of property and the nature of the seizure.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seizure_Activities_009
Asset Custody Activities	03.11.001	A	**The system must capture, record, and maintain accurate information on the current legal status, geographic location, responsible custodian, and current recorded value of seized property and forfeited assets in custody.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	03.11.002	A	**The system must have the capability to allocate and record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the custodial action.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_006
Asset Custody Activities	03.11.003	A	**The system must have the capability to record and account for all theft, loss, and damage expenses by identification number.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_007
Asset Custody Activities	03.11.004	A	**The system must have the capability to provide accurate and timely reconciliation between the seizing agency's seizure records and property records of custodians being used to maintain, store, and dispose of seized property.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	03.11.005	A	**The system must be able to provide information to allow the independent verification that each item of seized property or each forfeited asset is in the physical or constructive custody of the government and that the recorded quantity, legal status, geographic location, and value are accurate.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_009
Asset Custody Activities	03.11.006	A	**The system must be able to provide information to allow an independent verification that all billed contractor/vendor services were actually performed.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_010
Asset Custody Activities	03.11.007	A	**The system must have the capability to provide information to promptly pay all contractors or vendors performing maintenance/management services and interact with the Core Financial System to accomplish this task.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_012
Asset Custody Activities	03.11.008	A	**The system must have the capability to record the forfeiture, as appropriate.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_013

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Asset Custody Activities	03.11.009	A	**The system must have the capability to record information on the legal authority for forfeitures as appropriate.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_014
Asset Disposition Activities	03.12.001	A	**The system must have the capability of recording each disposition, including the unique identifier of the property or asset, type of property or assets, type of disposition, the individuals responsible for authorizing and executing the actions, the value at time of disposition or the gross proceeds generated from the disposition, and to whom the asset or property was released or transferred.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Disposition_Activities_001
Asset Disposition Activities	03.12.002	A	**The system should have the capability to flag low-value and time sensitive assets to assure their timely recording and liquidation.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_002

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	03.12.003	A	**The system must have the capability to record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the disposal action.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Disposition_Activities_003
Asset Disposition Activities	03.12.004	A	**The system must be able to verify that proper authorization exists for all dispositions.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_004
Asset Disposition Activities	03.12.005	A	**The system must have the capability to provide an audit trail for assets distributed to other entities.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_007
Asset Disposition Activities	03.12.006	A	**The system should have the capability to periodically test asset disposition transactions to ensure that the process is not being victimized by insider transactions.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_010
Asset Disposition Activities	03.12.007	A	**The system must accurately record a partial distribution of an asset.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interfacing Systems	03.13.001	A	**The system should be able, if necessary, to identify and process transactions from other systems that enter and update the standard seized property and forfeited assets system.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_003
Interfacing Systems	03.13.002	A	**The system should be able to transmit information on the results of seizure transactions and forfeiture transactions to the Core Financial System requirements itemized by in the Core Financial System Requirements for the following purposes: - generating requests for disbursements - updating the standard general ledger - generating obligation records - generating requests for funds transfer - updating funds control.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_007
Interfacing Systems	03.13.003	A	**The system should have the capability to subject all transactions from interfacing systems to standard seized property and forfeited assets system edits, validations, and error-correction procedures.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_008
Interfacing Systems	03.13.004	A	**The system must be able to accept, process, and report on transactions with other internal and external systems.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 18		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_009
Forfeiture Activities	03.14.001	A	**The system must provide a unique identifier for the property that will facilitate tracking through seizure, holding, and disposition.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Forfeiture Activities	03.14.002	A	**The system must record in a timely manner, the date of seizure, the type of property, the location where it was seized, the storage location, owner(s) if known, and any other entity involved in the seizure.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_002
Forfeiture Activities	03.14.003	A	**The system must support the recording and capture of all appropriate costs of the forfeiture process on a basis consistent with the type of property.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Forfeiture_Activities_008
Reporting and Other Requirements	03.15.001	D	Deleted: The system should be able to measure the time interval for the entire process and for: - Cash seizure to deposits into holding account - Seizure to noticing - petition receipt to petition ruling - Seizure to forfeiture - forfeiture to disposal - Equitable sharing request to sharing decision - Forfeiture to equitable sharing disbursement	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_001
Reporting and Other Requirements	03.15.002	A	**The system should periodically record the results of individual contract compliance audits of valuation, custodial, disposition, and maintenance activities.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_002

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	03.15.003	A	**The system should periodically calculate trends in theft, loss, or damage to seized property or forfeited assets.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_004
Reporting and Other Requirements	03.15.004	A	**The system should accumulate performance information on all vendors and contractors (both private and government) that perform custodial or maintenance services.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_008
Reporting and Other Requirements	03.15.005	A	**The system should have the capability to record periodic assessment of management control structure to ensure, to the extent possible, that seized property and forfeited assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Assets_Reporting_009
Reporting and Other Requirements	03.15.006	A	**The seized property and asset forfeiture system must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA Requirements.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_010

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting and Other Requirements	03.15.007	A	**The seized property and asset forfeiture system must be able to fully disclose the financial results of the program.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_011
Reporting and Other Requirements	03.15.008	A	**The seized property and asset forfeiture system must be able to support performance measures that management can use to assess the efficiency and quality of the financial management process.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_012
Reporting and Other Requirements	03.15.009	A	**The seized property and asset forfeiture system must be able to support performance measurement for specific program components, such as property disposal.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_013

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 Instructions
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
IOC	Initial Operational Capability
IAM	Information Assurance Manager
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