



Defense Finance and Accounting Service

DFAS 7900.4-M

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

September 2013

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 and Description	Reason for Change
03.01.001	D - Other	
03.01.013	C - Verbiage Edited to Meet the Intent of Authoritative Source	
03.01.015	D - Duplicate Requirement Deleted	Duplicate of 03.01.063
03.02.006	D - Duplicate Requirement Deleted	Duplicate of 03.02.061 and 03.02.062
03.02.007	D - Split Into Separate Requirements	Replaced by 03.02.054 and 03.02.055
03.02.042	D - Duplicate Requirement Deleted	Duplicate of 03.01.058
03.03.046	A - New Based on Review of an Existing Authoritative source	
03.04.001	C - Verbiage Edited to Meet the Intent of Authoritative Source	
03.04.043	A - New Based on Review of an Existing Authoritative source	
03.05.023	A - New Based on Review of an Existing Authoritative source	

VOLUME 3 - Property, Plant and Equipment

Req ID	Change Type and Description	Reason for Change
03.08.028	D - Duplicate Requirement Deleted	Duplicate of 03.08.066 and 03.08.067
03.08.030	D - Duplicate Requirement Deleted	Duplicate of 03.08.068
03.08.031	D - Duplicate Requirement Deleted	Duplicate of 03.08.069
03.08.032	D - Duplicate Requirement Deleted	Duplicate of 03.08.070
03.08.045	C - Verbiage Edited to Meet the Intent of Authoritative Source	
03.08.059	C - Verbiage Edited to Meet the Intent of Authoritative Source	
03.08.074	D - Duplicate Requirement Deleted	Duplicate of 03.08.054
03.08.077	A - New Based on a New Authoritative Source	
03.10.001	D - Moved to Related Chapter	Requirement was moved to align it to a more applicable functional area.
03.10.002	D - Moved to Related Chapter	Requirement was moved to align it to a more applicable functional area.
03.10.003	D - Moved to Related Chapter	Requirement was moved to align it to a more applicable functional area.
03.10.004	D - Moved to Related Chapter	Requirement was moved to align it to a more applicable functional area.
03.10.005	D - Moved to Related Chapter	Requirement was moved to align it to a more applicable functional area.
03.10.006	D - Moved to Related Chapter	Requirement was moved to align it to a more applicable functional area.
03.10.007	D - Moved to Related Chapter	Requirement was moved to align it to a more applicable functional area.
03.12.001	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.12.002	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.12.003	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.12.004	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.12.005	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.12.006	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.

VOLUME 3 - Property, Plant and Equipment

Req ID	Change Type and Description	Reason for Change
03.12.007	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.13.001	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.13.002	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.13.003	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.13.004	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.14.001	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.14.002	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.14.003	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.002	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.003	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.004	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.005	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.006	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.007	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.008	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.
03.15.009	D - Moved to Related Chapter	This requirement was moved to align to a more applicable functional area.

Chart Legend:

A - Added

These are new requirements due to revised and updated source documents.

C - Changed

These requirements were contained in previous releases, but were changed for various reasons.

D - Deleted

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 03, Property, Plant and Equipment

September 2013

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 (PPE) financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M (The Blue Book), "Financial Management Systems Requirements Manual". This manual is a compilation of the Property, Plant and Equipment specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Property, Plant and Equipment specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M 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 Property, Plant and Equipment specific 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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PROPERTY, PLANT AND EQUIPMENT INTRODUCTION

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 (PP&E). The diversity among Federal PP&E creates a need for meaningful categories of PP&E with different accounting standards for each category. The categories of PP&E are General PP&E, Heritage Assets, and Stewardship Land. 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 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.

Effective October 1, 2002 (fiscal year 2003), Federal Accounting Standards Advisory Board (FASAB) voted to amend Statement of Federal Financial Accounting Standards (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 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. 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	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.001	D - Other	The property system should categorize PP&E assets as: • General PP&E (to include at a minimum): a. Real property including Land and Land Rights b. Construction in Progress c. Real Property such as Buildings; Other Structures, and d. General Equipment e. Assets Under Capital Lease f. Leasehold Improvements g. Internal Use Software h. Military Equipment • Stewardship PP&E a. Heritage Assets, and b. Stewardship Land.	Source: ; Source Date:	Maintain Asset InformationPost to General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	
Maintain/Update Property Information	03.01.002		The property system must record General Property, Plant, and Equipment (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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009		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_071

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.003		The property system must include land, other than Stewardship Land, with an identifiable cost that was specifically acquired for, or in connection with, the construction of General Property, Plant, and Equipment (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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: SFFAS29,36; Source Date: 7/1/2005Source: SFFAS6,25; Source Date: 6/1/1996	Maintain Asset InformationPerform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_003
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 Property, Plant, and Equipment (PP&E) asset and contra-asset accounts on an exception basis.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000		Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_074
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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: DoDI4165.14; Source Date: 3/1/2006	Conduct Physical Inventory	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_007

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.011		The property system, when recording the acquisition cost of a General Property, Plant, and Equipment (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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Perform Asset ValuationPost to General LedgerMaintain Asset Information	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to- Redeployment/Retrograd e 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_Prop erty_Information_008
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 Property, Plant, and Equipment (PP&E) of the occupying/using Department of Defense (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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset Information	Deployment-to- Redeployment/Retrograd e Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Prop erty_Information_009

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.013	C - Verbiage Edited to Meet the Intent of Authoritative Source	For construction in progress (CIP), the property system shall maintain an individual subsidiary accounts, ledgers or systems for each construction project to facilitate the transfer of associated costs to the applicable real property or expense account.	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Create CIP and or WIP AccountPerform Asset ValuationRelieve CIP and or WIP AccountUpdate CIP and or WIP Account	Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_010
Maintain/Update Property Information	03.01.015	D - Duplicate Requirement Deleted	The property system must quantify Multi-use Heritage Assets (i.e., Heritage Asset buildings used predominantly for government operations) and include the quantities disclosed in this report, as well as reported as General PP&E.	Source: ; Source Date:	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_065
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) Property, Plant, and Equipment (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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_012

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.019		The 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 Property, Plant, and Equipment (PP&E) including acquisitions, disposals or retirements.	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset InformationPost to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to- Redeployment/Retrograd e 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_Prop erty_Information_013
Maintain/Update Property Information	03.01.020		The property system must include sufficient information indicating the: a. Nomenclature, part number and description, model number and national stock number (NSN), if applicable b. Owner: both the accountable and custodial organization c. Operational Status d. Quantity and unit of measure e. General ledger classification or asset type f. Acquisition Cost g. Estimated useful life h. Date placed in service i. Location j. Current condition	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009 Source: DoDI4165.14; Source Date: 3/1/2006	Maintain Asset Information	Deployment-to- Redeployment/Retrograd e Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Prop erty_Information_014

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.021		The property system must identify and classify Property, Plant, and Equipment (PP&E) that was capitalized, recorded in the property accountability or accounting system, and reported in the financial statements.	Source: DoDFMR Vol 4, Ch 6, Sub 60601; Source Date: 6/1/2009	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_015
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 06,060202.B.3.a; Source Date: 6/1/2009		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_076

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 03

Chapter	Req Id	Change Type	Requirement	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 06,060202.B.3.b; Source Date: 6/1/2009		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 the asset unique identifier, which may be the item's serial number.	Source: DoDD8320.03; Source Date: 3/1/2007 Source: DoDI4165.14; Source Date: 3/1/2006 Source: DoDI4165.70,5; Source Date: 4/1/2005 Source: DoDI8320.04; Source Date: 6/1/2008 Source: JFMIPSR-00-4,p18; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_018

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 03

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.025		The property management system must capture location.	Source: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_020
Maintain/Update Property Information	03.01.027		The property management system must capture the current user (e.g., the agency, contractor, grantee, etc.).	Source: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_024

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS

DFAS 7900.4-M, Vol. 03

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.031		The property system should provide capability to electronically transfer property records between interfacing systems for the gaining and losing property custodians within the agency.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Dispose Property or Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_025
Maintain/Update Property Information	03.01.032		The property system should provide analytic tools to support analysis and evaluation of annual maintenance status, needs, and costs for effective program planning and budgeting.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	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 system should capture property maintenance, upgrade, and overhaul schedules.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_027
Maintain/Update Property Information	03.01.034		The property management system may capture actual maintenance, upgrade, and overhaul data.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	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 system should capture space utilization information.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	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 system should support the use of bar code scanners.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_030

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Maintain/Update Property Information	03.01.037		The property system should record the stratification of critical and non-critical maintenance.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Maintain Asset InformationPost 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	Maintain_Update_Property_Information_031
Maintain/Update Property Information	03.01.038		The property system should record detailed information regarding known flood hazard or flooding of real property.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_032
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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	Perform Asset ValuationPost 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	Maintain_Update_Property_Information_033

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Maintain/Update Property Information	03.01.040		The property management system must capture the condition of the asset for: • General Property, Plant, and Equipment (PP&E) • Heritage assets, and • Stewardship land.	Source: SFFAS23,6; Source Date: 5/1/2003Source: JFMIPSR-00-4,pg12; Source Date: 10/1/2000Source: SFFAS23,9; Source Date: 5/1/2003		Deployment-to- Redeployment/Retrograd e Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Prop erty_Information_072
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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to- Redeployment/Retrograd e Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Prop erty_Information_035
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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	Aggregate Asset Inventory Count ResultsApprove Asset Inventory Count InformationAssociate Project Identification to Appropriate CIP AccountAssociate Project Identification to Appropriate WIP AccountDetermine If CIP and or WIP Account is RequiredDeter	Cost Management Deployment-to- Redeployment/Retrograd e Market-to-Prospect Prospect-to-Order Service Request-to- Resolution Service-to- Satisfaction	Maintain_Update_Prop erty_Information_036

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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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	Aggregate Asset Inventory Count ResultsApprove Asset Inventory Count InformationAssociate Project Identification to Appropriate CIP AccountAssociate Project Identification to Appropriate WIP AccountDetermine If CIP and or WIP Account is RequiredDeter	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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	Aggregate Asset Inventory Count ResultsApprove Asset Inventory Count InformationAssociate Project Identification to Appropriate CIP AccountAssociate Project Identification to Appropriate WIP AccountDetermine If CIP and or WIP Account is RequiredDeter	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_039

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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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	Aggregate Asset Inventory Count ResultsApprove Asset Inventory Count InformationAssociate Project Identification to Appropriate CIP AccountAssociate Project Identification to Appropriate WIP AccountDetermine If CIP and or WIP Account is RequiredDeter	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_040
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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	Maintain Asset InformationPerform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_043

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Maintain/Update Property Information	03.01.050		The property system should capture and prioritize the estimated cost of repairs.	Source: JFMIPSR-00-4,pg13; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_044
Maintain/Update Property Information	03.01.051		The property system should accumulate data from multiple appropriations.	Source: JFMIPSR-00-4,pg13; Source Date: 10/1/2000	Maintain Asset Information Manage Execution Fund Account Perform Asset Valuation Post to General Ledger	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 system should provide for on-line search capability based on user-defined parameters.	Source: JFMIPSR-00-4,pg13; Source Date: 10/1/2000	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 system should 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: JFMIPSR-00-4,pg13; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_047

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Maintain/Update Property Information	03.01.054		The system must disclose the quantity and/or value of facilities and equipment outside the zone of interior and the unique convertible nature of them in the General PP&E narrative section (footnotes) of DoD Component's financial statements.	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset InformationPerform Financial Reporting	Budget-to-Report Deployment-to- Redeployment/Retrograd e Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan- to-Stock -- Inventory Management Service-to- Satisfaction	Maintain_Update_Prop erty_Information_048
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 Property, Plant, and Equipment (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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Post to General Ledger		Maintain_Update_Prop erty_Information_053
Maintain/Update Property Information	03.01.057		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: DoDFMRVol4,Ch9,Su b0902; Source Date: 8/1/2009Source: SFFAS1,79; Source Date: 3/1/1993			Maintain_Update_Prop erty_Information_056

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.058		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: JFMIPSR-00-4,pg15; Source Date: 10/1/2000			Maintain_Update_Property_Information_055
Maintain/Update Property Information	03.01.059		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Maintain_Update_Property_Information_054
Maintain/Update Property Information	03.01.062		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Maintain_Update_Property_Information_059

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Maintain/Update Property Information	03.01.063		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 Property, Plant and Equipemnt (PP&E).	Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009Source: SFFAS29,27; Source Date: 7/1/2005Source: OMBCIRA- 136,SecIII; Source Date: 6/1/2009			Maintain_Update_Prop erty_Information_064
Maintain/Update Property Information	03.01.064		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Maintain_Update_Prop erty_Information_061
Maintain/Update Property Information	03.01.065		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Maintain_Update_Prop erty_Information_062

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Maintain/Update Property Information	03.01.066		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: JFMIPSR-02-02,Pg40,41; Source Date: 6/1/2002			Maintain_And_Update_Payee_Information_033
Maintain/Update Property Information	03.01.067		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: JFMIPSR-00-3,p36; Source Date: 6/1/2000Source: SFFAS6; Source Date: 6/1/1996	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 Property, Plant, and Equipment (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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: SFFAS6,26; Source Date: 6/1/1996	Maintain Asset InformationPerform Asset ValuationPost 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_001

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Record Acquisition of Property, Plant, and Equipment	03.02.002		PP&E shall be recognized when title passes to the acquiring entity or when the PP&E is delivered to the entity or to an agent of the entity. In the case of constructed PP&E, the PP&E shall be recorded as construction work in process until it is placed in service, at which time the balance shall be transferred to general PP&E.	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: SFFAS6,34; Source Date: 6/1/1996	Create CIP and or WIP AccountPost to General LedgerRelieve CIP and or WIP AccountUpdate CIP and or WIP Account	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_of_PPE_002
Record Acquisition of Property, Plant, and Equipment	03.02.004		The property system shall record the cost for General Property, Plant, and Equipment (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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS6,29; Source Date: 6/1/1996	Perform Asset ValuationPost 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_004

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Record Acquisition of Property, Plant, and Equipment	03.02.005		The property system must record the cost for General Property, Plant, and Equipment (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: DoDFMRV014,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS6,30; Source Date: 6/1/1996	Perform Asset ValuationPost 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_005
Record Acquisition of Property, Plant, and Equipment	03.02.006	D - Duplicate Requirement Deleted	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: ; Source Date:	Perform Asset ValuationPost 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_006

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Record Acquisition of Property, Plant, and Equipment	03.02.007	D - Split Into Separate Requirements	<p>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</p>	<p>Source: DoDFMR Vol 04, Ch 06,060201.C.4; Source Date: 6/1/2009 Source: SFFAS-6,Para 32; Source Date: 6/1/2008</p>		<p>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</p>	Record_Acquisition_of_PPE_007

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			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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS3,62; Source Date: 10/1/1993Source: SFFAS3,63; Source Date: 10/1/1993Source: SFFAS3,64; Source Date: 10/1/1993	Maintain Asset InformationPerform Asset ValuationPerform Financial ReportingPost 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_008
Record Acquisition of Property, Plant, and Equipment	03.02.010		If historical cost information for existing General Plant, Property, and Equipment (PP&E) has not been maintained, the property system must record the assets at estimated valuations and documented for reference as well as estimates for any accumulated depreciation/amortization which would have been taken had the asset been recorded at the time it was acquired. Estimates shall be based on: • The costs of similar assets at the time of acquisition, or • 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).	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: SFFAS6,41; Source Date: 6/1/1996Source: SFFAS6,40; Source Date: 6/1/1996	Maintain Asset InformationPerform Asset ValuationPost 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_010

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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: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013Source: SFFAS29,40; Source Date: 7/1/2005	Maintain Asset InformationPost 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_011
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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset InformationPerform Financial ReportingPost 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_012

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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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset InformationPost 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_013
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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset InformationPost 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_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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009			Record_Acquisition_of_PPE_045

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Perform Asset ValuationPost 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_015
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	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

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.027		The property system must record the value of capitalized improvements to leased property in the Leasehold Improvement account.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Perform Asset ValuationPost 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_017
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Perform Asset ValuationPost 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_018

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Chapter	Req Id	Change Type	Requirement	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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	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: JFMIPSR-00-4,p16; Source Date: 10/1/2000	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_of_PPE_022

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Chapter	Req Id	Change Type	Requirement	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: JFMIPSR-00-4,pg16; Source Date: 10/1/2000	Perform Asset ValuationPost 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_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: JFMIPSR-00-4,pg16; Source Date: 10/1/2000	Maintain Asset InformationPerform Asset ValuationPost to General Ledger	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: JFMIPSR-00-4,pg14; Source Date: 10/1/2000	Create CIP and or WIP AccountPost to General Ledger	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- 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	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: JFMIPSR-00-4,pg14; Source Date: 10/1/2000	Maintain Asset InformationPerform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_of_PPE_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: JFMIPSR-00-4,pg14; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg14; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg14; Source Date: 10/1/2000	Post to 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 system should interface electronically with GSA's Worldwide Inventory.	Source: JFMIPSR-00-4,pg15; Source Date: 10/1/2000	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 system should provide information on the status of upgrades and overhauls to property.	Source: JFMIPSR-00-4,pg15; Source Date: 10/1/2000	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	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.042	D - Duplicate Requirement Deleted	The property management system may aggregate relatively homogenous assets into asset pools.	Source: JFMIP SR-00-4,Pg 15; Source Date: 10/1/2000	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 system should capture warranty/guarantee information, including terms and period of coverage.	Source: JFMIPSR-00-4,p15; Source Date: 10/1/2000	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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Manage LiabilitiesPost to General Ledger		Record_Acquisition_of_PPE_034
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Manage LiabilitiesPost to General Ledger		Record_Acquisition_of_PPE_039

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.047		The property system shall record the applicable asset and liability amounts, for a capital lease, at lease inception. The amount to be recorded under a capital lease is the present value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs such as insurance, maintenance and taxes paid to the lessor. If the present value amount, however, exceeds the fair value of the leased property at the inception of the lease, the amount recorded shall be the fair value. If the executory costs portion of the minimum lease payments cannot be determined, the amount should be estimated. In such cases, the substance of the arrangement, rather than its legal form, shall determine the accounting treatment. All other leases should be accounted for as operating leases with no balance sheet recognition.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Manage LiabilitiesPost to General Ledger		Record_Acquisition_of_PPE_038
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Manage LiabilitiesPopulate Cost Performance ModelPost to General Ledger		Record_Acquisition_of_PPE_036

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Record Acquisition of Property, Plant, and Equipment	03.02.051		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: SFFAS8,85; Source Date: 6/1/1997			Record_Acquisition_of_PPE_046
Record Acquisition of Property, Plant, and Equipment	03.02.052		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS10,17; Source Date: 6/1/1998			Record_Acquisition_of_PPE_047
Record Acquisition of Property, Plant, and Equipment	03.02.053		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: SFFAS29,24; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009			Record_Acquisition_of_PPE_048
Record Acquisition of Property, Plant, and Equipment	03.02.054		The property system must record the cost for General Property, Plant, and Equipment (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: SFFAS6,32; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_of_PPE_041

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.055		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS6,32; Source Date: 6/1/1996			Record_Acquisition_of_PPE_042
Record Acquisition of Property, Plant, and Equipment	03.02.056		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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: SFFAS6,34; Source Date: 6/1/1996			Record_Acquisition_of_PPE_052
Record Acquisition of Property, Plant, and Equipment	03.02.057		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS10,15; Source Date: 6/1/1998			Record_Acquisition_of_PPE_053
Record Acquisition of Property, Plant, and Equipment	03.02.058		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS10,18; Source Date: 6/1/1998			Record_Acquisition_of_PPE_054
Record Acquisition of Property, Plant, and Equipment	03.02.059		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS10,18; Source Date: 6/1/1998			Record_Acquisition_of_PPE_055

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.060		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS10,16; Source Date: 6/1/1998			Record_Acquisition_Of_PPE_056
Record Acquisition of Property, Plant, and Equipment	03.02.061		The property system shall record the cost for General Property Plant and Equipment (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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_Of_PPE_061
Record Acquisition of Property, Plant, and Equipment	03.02.062		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,Para 31; Source Date: 6/1/2011Source: DoDFMR Vol 04, Ch 06,060201.c.8; Source Date: 6/1/2009			Record_Acquisiton_Of_PPE_062
Record Acquisition of Property, Plant, and Equipment	03.02.063		The property system must record the cost to construct an asset as construction-in-progress until the asset is placed in service.	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: SFFAS6,34; Source Date: 6/1/1996			Record_Acquisition_Of_PPE_069
Record Acquisition of Property, Plant, and Equipment	03.02.064		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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009			Record_Acquisition_Of_PPE_064

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.065		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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009			Record_Acquisition_of_PPE_065
Record Acquisition of Property, Plant, and Equipment	03.02.066		For construction projects that are completed in multiple phases, the property system must depreciate each phase separately over its estimated useful life.	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009			Record_Acquisition_of_PPE_070
Record Acquisition of Property, Plant, and Equipment	03.02.067		The property system must record the applicable asset and liability amounts for a capital lease at lease inception.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 Source: SFFAS6,29; Source Date: 6/1/1996			Record_Acquisition_of_PPE_085
Record Acquisition of Property, Plant, and Equipment	03.02.068		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 Source: SFFAS6,29; Source Date: 6/1/1996			Record_Acquisition_of_PPE_086
Record Acquisition of Property, Plant, and Equipment	03.02.069		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_of_PPE_073

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.070		The property system shall expense software costs purchased as part of a package that are not susceptible to allocation between maintenance and relatively minor enhancements.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_of_PPE_074
Record Acquisition of Property, Plant, and Equipment	03.02.071		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_of_PPE_075
Record Acquisition of Property, Plant, and Equipment	03.02.072		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_of_PPE_076
Record Acquisition of Property, Plant, and Equipment	03.02.073		The property system must expense in the period incurred the cost of enhanced versions of software for a nominal charge.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_of_PPE_077
Record Acquisition of Property, Plant, and Equipment	03.02.074		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Acquisition_of_PPE_078

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Record Acquisition of Property, Plant, and Equipment	03.02.075		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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009			Record_Acquisition_of_PPE_084
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: JFMIPSR-00-4,pg16; Source Date: 10/1/2000	Maintain Asset InformationPerform Asset ValuationPost to General Ledger	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 capitalize applicable improvements separately from the General PP&E asset improved and capture the date of the improvement.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	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	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: SFFAS5,46; Source Date: 9/1/1995; Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009; Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management 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: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	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	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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Maintain Asset InformationPerform Asset ValuationPost 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_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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Maintain Asset InformationPerform Asset ValuationPost 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_010

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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: DoDI5000.64; Source Date: 5/1/2011; Source: JFMIPSR-00-4,pg16; Source Date: 10/1/2000	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: JFMIPSR-00-4,pg16; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_015
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: JFMIPSR-00-4,pg16; Source Date: 10/1/2000	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management 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: JFMIPSR-00-4,pg16; Source Date: 10/1/2000	Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_017

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Manage LiabilitiesPopulate Cost Performance ModelPost to General Ledger		Record_Asset_Value_Changes_020
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_029
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS44,18; Source Date: 1/1/2013	Manage LiabilitiesPost to General Ledger		Record_Asset_Value_Changes_018

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Chapter	Req Id	Change Type	Requirement	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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Manage LiabilitiesPost to General Ledger		Record_Asset_Value_Changes_023
Record Asset Value Changes	03.03.029		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: SFFAS6,35; Source Date: 6/1/1996			Record_Asset_Value_Changes_030
Record Asset Value Changes	03.03.030		The property system must identify the costs to improve a General Property Plant and Equipment (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: SFFAS6,37; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_024
Record Asset Value Changes	03.03.031		The property system must capitalize the cost of the improvement that equals or exceeds the capitalization threshold, regardless of funding source.	Source: SFFAS6,37; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_025
Record Asset Value Changes	03.03.032		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS6,78; Source Date: 6/1/1996			Record_Asset_Value_Changes_031

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Record Asset Value Changes	03.03.033		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 Source: SFFAS6,78; Source Date: 6/1/1996			Record_Asset_Value_Changes_032
Record Asset Value Changes	03.03.034		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 Source: SFFAS6,78; Source Date: 6/1/1996			Record_Asset_Value_Changes_037
Record Asset Value Changes	03.03.035		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_035
Record Asset Value Changes	03.03.036		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 Department of Defense (DoD) capitalization threshold.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_036

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Record Asset Value Changes	03.03.037		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_039
Record Asset Value Changes	03.03.038		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_040
Record Asset Value Changes	03.03.039		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_041
Record Asset Value Changes	03.03.040		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_042
Record Asset Value Changes	03.03.041		The property system must continue to amortize the asset if the loss due to impairment cannot be determined.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_043

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Record Asset Value Changes	03.03.042		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 Source: SFFAS10,34; Source Date: 6/1/1998			Record_Asset_Value_Changes_050
Record Asset Value Changes	03.03.043		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 Source: SFFAS10,34; Source Date: 6/1/1998			Record_Asset_Value_Changes_051
Record Asset Value Changes	03.03.044		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_046
Record Asset Value Changes	03.03.045		The property system must recognize the loss due to impairment on the date the software is impaired.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Asset_Value_Changes_047

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.046	A - New Based on Review of an Existing Authoritative source	Adjustments to the general ledger accounts, to record Property, Plant, and Equipment (PP&E) found during the conduct of physical inventories, shall be recorded under the appropriate Standard General Ledger (SGL) accounts for PP&E (1700 series), as detailed in Section 0602 of this chapter, or for losses, under 'Other Losses (SGL Account 7290).	Source: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Conduct Physical InventoryMaintain Asset InformationPost to General Ledger		Record_Asset_Value_Changes_008

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Depreciate, Amortize, or Deplete Asset	03.04.001	C - Verbiage Edited to Meet the Intent of Authoritative Source	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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS23,9; Source Date: 5/1/2003Source: SFFAS6,35; Source Date: 6/1/1996		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_029
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: JFMIPSR-00-4,pg17; Source Date: 10/1/2000Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_002

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: DoDFMRV014,Ch6,Su b0602; Source Date: 6/1/2009Source: SFFAS6,39; Source Date: 6/1/1996			Depreciate_Amortize_Deplete_Asset_019
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,Para 14; Source Date: 6/1/2008Source: SFFAS-6,Para 41; Source Date: 6/1/2008		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

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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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009	Maintain Asset InformationPerform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Maintain Asset InformationPost 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	Depreciate_Amortize_Deplete_Asset_006
Depreciate, Amortize, or Deplete Asset	03.04.026		The property management system may calculate depreciation on asset pools.	Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009Source: JFMIPSR-00-4,pg19; Source Date: 10/1/2000			Depreciate_Amortize_Deplete_Asset_031

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Depreciate, Amortize, or Deplete Asset	03.04.029		<p>The system must record as capital leases the leases that meet the following four criteria. Otherwise, it should be classified as an operating lease.</p> <p>The lease transfers ownership of the property to the lessee by the end of the lease term. The lease contains an option to purchase the leased property at a bargain price.</p> <p>The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.</p> <p>The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.</p> <p>The last two criteria (numbers 3 and 4) are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property. If a lease does not meet at least one of the four criteria, above, then the property system should classify it as an operating lease.</p>	<p>Source: DoDFMR Vol 04, Ch 06,060206.E, F and G; Source Date: 6/1/2009 Source: SFFAS-6,Para 20; Source Date: 6/1/2008</p>		<p>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</p>	<p>Depreciate_Amortize_Deplete_Asset_032</p>
Depreciate, Amortize, or Deplete Asset	03.04.030		<p>The property system must provide an audit trail for amortization, depletion and depreciation expense.</p>	<p>Source: JFMIPSR-00-4,p17; Source Date: 10/1/2000</p>	<p>Maintain Asset Information</p>	<p>Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction</p>	<p>Depreciate_Amortize_Deplete_Asset_010</p>

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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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Populate Cost Performance Model		Depreciate_Amortize_Deplete_Asset_014
Depreciate, Amortize, or Deplete Asset	03.04.035		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: JFMIPSR-00-4,pg17; Source Date: 10/1/2000			Depreciate_Amortize_Deplete_Asset_026
Depreciate, Amortize, or Deplete Asset	03.04.036		The property management system must provide the capability to accumulate amortization, depletion, and depreciation expense.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000			Depreciate_Amortize_Deplete_Asset_027

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Depreciate, Amortize, or Deplete Asset	03.04.037		The property system must use the activity-based method of depreciation method for calculating depreciation for military equipment.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Depreciate_Amortize_Deplete_Asset_024
Depreciate, Amortize, or Deplete Asset	03.04.038		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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Depreciate_Amortize_Deplete_Asset_025
Depreciate, Amortize, or Deplete Asset	03.04.039		The property system must accumulate depreciation expense in a contra asset account: accumulated depreciation.	Source: SFFAS6,36; Source Date: 6/1/1996			Depreciate_Amortize_Deplete_Asset_015
Depreciate, Amortize, or Deplete Asset	03.04.040		The property system must accumulate amortization expense in a contra asset account: accumulated amortization.	Source: SFFAS6,36; Source Date: 6/1/1996			Depreciate_Amortize_Deplete_Asset_016
Depreciate, Amortize, or Deplete Asset	03.04.043	A - New Based on Review of an Existing Authoritative source	Department of Defense policy permits the use only of the straight-line method of depreciation, except for military equipment. For military equipment, an activity-based method of depreciation, which recognizes the change in an asset's value as a result of use rather than time, may also be used in the property system.	Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 Source: SFFAS6,35; Source Date: 6/1/1996	Maintain Asset Information Post to General Ledger		Depreciate_Amortize_Deplete_Asset_012
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: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_005

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Record Disposition/Retirement of Asset	03.05.010		The property management system, for capitalized property only, must transfer property record data to the property disposal organization or receiving entity.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_007
Record Disposition/Retirement of Asset	03.05.011		The property management system, for capitalized property only, must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_008
Record Disposition/Retirement of Asset	03.05.012		The property management system, for capitalized property only, must capture all essential information related to excess property and disposal as required by Federal Management Regulation (FMR) 102-36 for applicable agencies.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_009
Record Disposition/Retirement of Asset	03.05.013		The property management system, for capitalized property only, must capture type of disposal action (e.g., retirement, exchange, sale, donation, etc.), final disposition, and date of disposal.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_010

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Record Disposition/Retirement of Asset	03.05.014		The property management system, for capitalized property only, must capture property retirement or disposal status.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_011
Record Disposition/Retirement of Asset	03.05.015		The property management system, for capitalized property only, must capture deletions.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_012
Record Disposition/Retirement of Asset	03.05.016		The property management system, for capitalized property only, must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_013
Record Disposition/Retirement of Asset	03.05.017		The property management system, for capitalized property only, 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: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset InformationPost 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_Retirement_Or_Disposition_Of_Asset_014

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Record Disposition/Retirement of Asset	03.05.018		The property management system, for capitalized property only, must maintain an audit trail of transfer, disposal, and retirement actions.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Dispose or Return Property and MaterielMaintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			Record_Retirement_Or_Disposition_Of_Asset_018
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009	Manage LiabilitiesPopulate Cost Performance ModelPost to General Ledger		Record_Retirement_Or_Disposition_Of_Asset_017
Record Disposition/Retirement of Asset	03.05.022		The property management system, for capitalized property only, must identify excess property.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000			Record_Retirement_Or_Disposition_Of_Asset_019
Record Disposition/Retirement of Asset	03.05.023	A - New Based on Review of an Existing Authoritative source	The property management system, for capitalized property only, must identify property held for disposal/retirement.	Source: JFMIPSR-00-4,pg17; Source Date: 10/1/2000			Record_Retirement_Or_Disposition_Of_Asset_020

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Deferred Maintenance Costs and Cleanup Costs	03.06.005		The system must recognize the estimated environmental liabilities associated with cleanup cost for Stewardship Property, Plant and Equipment (PP&E) in the period that the asset is placed into service.	Source: SFFAS6,101; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011		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_048
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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,102; Source Date: 6/1/1996	Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance _And_Cleanup_Costs_006

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Chapter	Req Id	Change Type	Requirement	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: SFFAS6,105; Source Date: 6/1/1996	Perform Financial ReportingPost 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	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: SFFAS6,105; Source Date: 6/1/1996	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: JFMIPSR-00-4,pg19; Source Date: 10/1/2000	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 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: JFMIPSR-00-4,pg17; Source Date: 10/1/2000	Maintain Asset InformationPerform Installations Support	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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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	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 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: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	Manage LiabilitiesPost to General LedgerPrepare Environmental Liabilities Information for Financial Reporting	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 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: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	Manage LiabilitiesPost to General LedgerPrepare Environmental Liabilities Information for Financial Reporting	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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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup Costs	03.06.022		The system must calculate the annual amortization of estimated material, clean-up costs, and the unamortized balance for general PP&E.	Source: JFMIPSR-00-4,pg18; Source Date: 10/1/2000	Manage LiabilitiesPost to General LedgerPrepare Environmental Liabilities Information for Financial Reporting	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	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup Costs	03.06.023		<p>The system must estimate environmental liability cost measurements for each environmental site located at an installation or organizational level. The liability cost estimates should include the anticipated costs of the level of effort required to cleanup hazardous wastes, as well as the costs of complying with associated applicable legal and/or regulatory requirements. Such cost estimates are calculated on a current cost basis and based on a current decontamination and/or disposal plan, existing laws, and technology. The cost estimates for both the environmental and non-environmental portion of the liability 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. 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</p>	<p>Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009</p>	<p>Prepare Environmental Liabilities Information for Financial Reporting</p>	<p>Environmental Liabilities</p>	<p>Deferred_Maintenance _And_Cleanup_Costs_ 022</p>

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			contractors, engineers, and consultants. 8. Cost of dedicated facilities, machinery, and equipment and the related operating and maintenance costs. 9. Research and development costs for alternative remediation technologies. 10. Grants to state and local governments. 11. Payments to state, tribal, and local governments. 12. Payments to regulatory agencies to provide technical support, e.g. document review of planned studies.				
Deferred Maintenance Costs and Cleanup Costs	03.06.024		The system shall maintain an inventory of environmental sites and reconcile it with PP&E records at least annually.	Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009	Prepare Environmental Liabilities Information for Financial Reporting	Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_023
Deferred Maintenance Costs and Cleanup Costs	03.06.025		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 Property, Plant and Equipment (PP&E).	Source: SFFAS6,97; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,S ub1302; Source Date: 12/1/2011			Deferred_Maintenance_And_Cleanup_Costs_039
Deferred Maintenance Costs and Cleanup Costs	03.06.026		The property system must recognize estimated cleanup costs starting on the date the Property, Plant and Equipment (PP&E) is placed into service and ending when the PP&E ceases operation.	Source: SFFAS6,98; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,S ub1302; Source Date: 12/1/2011			Deferred_Maintenance_And_Cleanup_Costs_046

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup Costs	03.06.027		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,96; Source Date: 6/1/1996			Deferred_Maintenance_And_Cleanup_Costs_047
Deferred Maintenance Costs and Cleanup Costs	03.06.028		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,96; Source Date: 6/1/1996			Deferred_Maintenance_And_Cleanup_Costs_045
Deferred Maintenance Costs and Cleanup Costs	03.06.029		The property system shall recognize and record total estimated cost of environmental liabilities associated with general property, plant and equipment (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 Department of Defense (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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011			Deferred_Maintenance_And_Cleanup_Costs_031

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Deferred Maintenance Costs and Cleanup Costs	03.06.030		The property system must recognize the estimated environmental liabilities associated with General Property, Plant, and Equipment (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: SFFAS6,94; Source Date: 6/1/1996 Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011			Deferred_Maintenance_And_Cleanup_Costs_042
Deferred Maintenance Costs and Cleanup Costs	03.06.031		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 Source: SFFAS6,100; Source Date: 6/1/1996			Deferred_Maintenance_And_Cleanup_Costs_043
Deferred Maintenance Costs and Cleanup Costs	03.06.032		The property system should distinguish between the current and non-current portions of the environmental liability estimate.	Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 Source: SFFAS6,100; Source Date: 6/1/1996			Deferred_Maintenance_And_Cleanup_Costs_044

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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: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009	Perform Asset ValuationPost 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	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: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009	Perform Asset ValuationPost 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	Stewardship_PPE_002

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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: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009Source: SFFAS29,20; Source Date: 7/1/2005	Perform Asset ValuationPost 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	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: SFFAS29,22; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009	Maintain Asset InformationPerform Asset ValuationPost 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	Stewardship_PPE_004

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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: SFFAS29,23; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009	Perform Asset ValuationPost 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	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: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009			Stewardship_PPE_007
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.017		The property system must recognize transfers of Multi-Use Heritage Assets from one Federal entity to another as transfers of capitalized assets.	Source: SFFAS29,24; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009			Stewardship_PPE_008

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Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.018		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: SFFAS29,24; Source Date: 7/1/2005 Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009			Stewardship_PPE_009
Reporting	03.08.001		The property system should allow an entity's to disclosed the capitalization threshold(s) in its financial statements.	Source: SFFAS6,13; Source Date: 6/1/1996	Perform Asset Valuation Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_001
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 general Property, Plant, and Equipment (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: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 Source: SFFAS6,45; Source Date: 6/1/1996	Maintain Asset Information Perform Asset Valuation Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_028

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.004		<p>The system shall allow a reporting entity to:</p> <ul style="list-style-type: none"> • Disclose, in it's Statement of Net Cost, the full costs of each program's output which consists of both direct and indirect costs of the output and the costs of identifiable supporting services provided by other segments within the reporting entity and by other reporting entities. • Accumulate and assign costs in accordance with the costing methodology in SFFAS No. 4. • Disclose in note 18, the costs for those items which are included with the reporting entities that receive the funding, separately from other non-production costs, if incurred. • Report costs related to the production of outputs separately from costs that are not related to the production of outputs; • Report the cost of stewardship PP&E separately from other non-production costs. 	<p>Source: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012</p>	<p>Maintain Asset InformationPerform Asset ValuationPerform Financial Reporting</p>	<p>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</p>	PPE_Reporting_003
Reporting	03.08.009		<p>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.</p>	<p>Source: SFFAS29,19; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Su b0603; Source Date: 6/1/2009</p>	<p>Perform Asset ValuationPerform Financial Reporting</p>	<p>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</p>	PPE_Reporting_004

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.010		The system shall record the cost of heritage assets transferred from another Federal entity based upon the book value of the asset recorded on the transferring entity's books. If the receiving entity does not know the book value, the fair value should be disclosed in notes to the statement of net cost. If fair value is not estimable, information related to the type and quantity of assets transferred should be disclosed.	Source: SFFAS29,20; Source Date: 7/1/2005; Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013	Perform Asset ValuationPerform Financial ReportingPost 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	PPE_Reporting_005
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: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013	Perform Asset ValuationPost 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	PPE_Reporting_009

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.019		The system shall not recognized as a cost in calculating net cost of Stewardship land acquired through donation or devise, but the fair value of the property shall 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: DoDFMRVol6B,Ch10, Sub1002; Source Date: 4/1/2013 Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 Source: SFFAS29,38; Source Date: 7/1/2005	Perform Asset Valuation Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_010
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: SFFAS6,83; Source Date: 6/1/1996 Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 Source: SFFAS14,AppB; Source Date: 4/1/1999	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_013

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.028	D - Duplicate Requirement Deleted	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 requirements.	Source: ; Source Date:	Perform Financial Reporting	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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_017
Reporting	03.08.030	D - Duplicate Requirement Deleted	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 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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_018

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.031	D - Duplicate Requirement Deleted	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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 Source: SFFAS6,110; Source Date: 6/1/1996		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_053
Reporting	03.08.032	D - Duplicate Requirement Deleted	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 that is related to prior periods.	Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_020
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, or applicable laws and regulations.	Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_021

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.034		Due to significant accounting and reporting changes approved by the FASAB regarding military equipment, 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: SFFAS23,6; Source Date: 5/1/2003	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_022
Reporting	03.08.045	C - Verbiage Edited to Meet the Intent of Authoritative Source	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 costs of facilities and must recognized and reported as expenses in arriving at the net cost of operations, in the system.	Source: DoDFMRVol6B,Ch10, Sub1012; Source Date: 4/1/2013 Source: SFFAS6,45; Source Date: 6/1/1996	Perform Financial Reporting	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_002

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Chapter	Req Id	Change Type	Requirement	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: SFFAS8,85; Source Date: 6/1/1997	Perform Asset ValuationPost 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	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: JFMIPSR-00-4,pg12; Source Date: 10/1/2000	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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011			PPE_Reporting_038

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.054		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: SFFAS29,25; Source Date: 7/1/2005 Source: SFFAS29,28; Source Date: 7/1/2005 Source: SFFAS6,25; Source Date: 6/1/1996	Define Cost Performance Model Perform Cost Analysis Perform Financial Reporting Populate Cost Performance Model		PPE_Reporting_032
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: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009			PPE_Reporting_039
Reporting	03.08.058		The property system must provide the capability to disclose investment in nonfederal physical property in the Required Supplementary Stewardship Information (RSSI).	Source: DoDFMRVol6B,Ch11 ; Source Date: 11/1/2011 Source: OMB CIRA-136,SecII.4.10; Source Date: 6/1/2009			PPE_Reporting_043
Reporting	03.08.059	C - Verbiage Edited to Meet the Intent of Authoritative Source	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 (destruction of) a building).	Source: DoDFMRVol6B,Ch10, Sub1012; Source Date: 4/1/2013 Source: SFFAS29,37; Source Date: 7/1/2005			PPE_Reporting_045

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.060		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: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013Source: SFFAS29,40; Source Date: 7/1/2005			PPE_Reporting_044
Reporting	03.08.061		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: DoDFMRVol4,Ch6,Su b0601; Source Date: 6/1/2009Source: SFFAS6,80; Source Date: 6/1/1996			PPE_Reporting_042
Reporting	03.08.062		The property system must provide the capability to present deferred maintenance in the financial statements as required supplementary information for all General Property, Plant, and Equipment (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: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012Source: SFFAS6,83; Source Date: 6/1/1996			PPE_Reporting_046

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.063		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: SFFAS6,83; Source Date: 6/1/1996 Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012			PPE_Reporting_048

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.064		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: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012Source: SFFAS6,83; Source Date: 6/1/1996			PPE_Reporting_059
Reporting	03.08.065		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: SFFAS14,AppB; Source Date: 4/1/1999Source: SFFAS6,84; Source Date: 6/1/1996			PPE_Reporting_057
Reporting	03.08.066		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,107; Source Date: 6/1/1996Source: SFFAS6,108; Source Date: 6/1/1996			PPE_Reporting_056

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.067		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 Source: SFFAS6,108; Source Date: 6/1/1996			PPE_Reporting_055
Reporting	03.08.068		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 Source: SFFAS6,109; Source Date: 6/1/1996			PPE_Reporting_054
Reporting	03.08.069		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,Para 110; Source Date: 6/1/2011 Source: DoDFMR Vol 04, Ch 13,130203.a.4; Source Date: 12/1/2011			PPE_Reporting_060

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.070		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,110; Source Date: 6/1/1996			PPE_Reporting_052
Reporting	03.08.071		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: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,111; Source Date: 6/1/1996			PPE_Reporting_051
Reporting	03.08.072		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: DoDFMRVol6B,Ch11,Sub1103; Source Date: 11/1/2011Source: SFFAS8,84; Source Date: 6/1/1997			PPE_Reporting_049

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.073		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: SFFAS8,41; Source Date: 6/1/1997 Source: DoDFMRVol6B,Ch11, Sub1102; Source Date: 11/1/2011 Source: SFFAS8,84; Source Date: 6/1/1997			PPE_Reporting_050
Reporting	03.08.074	D - Duplicate Requirement Deleted	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,Para 25; Source Date: 6/1/2011 Source: SFFAS-29,Para 28; Source Date: 6/1/2011			
Reporting	03.08.075		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: SFFAS29,29; Source Date: 7/1/2005			PPE_Reporting_036
Reporting	03.08.076		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: SFFAS29,42; Source Date: 7/1/2005			PPE_Reporting_037

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.077	A - New Based on a New Authoritative Source	If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the receiving entity must disclose their fair value. Heritage assets and stewardship land acquired through donation or devise will not be recognized as a cost in calculating net cost, 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 must be disclosed.	Source: DoDFMRVol6B,Ch12, Sub1201; Source Date: 2/1/2012	Maintain Asset InformationPerform Financial ReportingPost to General Ledger		PPE_Reporting_026
Seizure Activities	03.10.001	D - Moved to Related Chapter	This requirement was moved to 08.09.001.	Source: ; Source Date:			
Seizure Activities	03.10.002	D - Moved to Related Chapter	This requirement was moved to 08.09.002.	Source: ; Source Date:			
Seizure Activities	03.10.003	D - Moved to Related Chapter	This requirement was moved to 08.09.003.	Source: ; Source Date:			
Seizure Activities	03.10.004	D - Moved to Related Chapter	This requirement was moved to 08.09.004.	Source: ; Source Date:			
Seizure Activities	03.10.005	D - Moved to Related Chapter	This requirement was moved to 08.09.005.	Source: ; Source Date:			
Seizure Activities	03.10.006	D - Moved to Related Chapter	This requirement was moved to 08.09.006.	Source: ; Source Date:			
Seizure Activities	03.10.007	D - Moved to Related Chapter	This requirement was moved to 08.09.007.	Source: ; Source Date:			

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	03.11.001		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,Pg. 16; Source Date: 12/1/1999	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	Seized_Asset_Custody_Activities_001
Asset Custody Activities	03.11.002		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,Pg. 15; Source Date: 12/1/1999	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	Seized_Asset_Custody_Activities_006

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	03.11.003		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,Pg. 15; Source Date: 12/1/1999	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	Seized_Asset_Custody_Activities_007
Asset Custody Activities	03.11.004		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,Pg. 15; Source Date: 12/1/1999	Post to General Ledger	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_008
Asset Custody Activities	03.11.005		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,Pg. 15; Source Date: 12/1/1999	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	Seized_Asset_Custody_Activities_009

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	03.11.006		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,Pg. 15; Source Date: 12/1/1999	Post to General Ledger	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		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,Pg. 15; Source Date: 12/1/1999	Post to General Ledger	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		The system must have the capability to record the forfeiture, as appropriate.	Source: JFMIP SR-99-14,Pg. 15; Source Date: 12/1/1999	Post to General Ledger	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_013
Asset Custody Activities	03.11.009		The system must have the capability to record information on the legal authority for forfeitures as appropriate.	Source: JFMIP SR-99-14,Pg. 15; Source Date: 12/1/1999	Post to General Ledger	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	D - Moved to Related Chapter	This requirement was moved to 08.10.001.	Source: ; Source Date:			
Asset Disposition Activities	03.12.002	D - Moved to Related Chapter	This requirement was moved to 08.10.002.	Source: ; Source Date:			
Asset Disposition Activities	03.12.003	D - Moved to Related Chapter	This requirement was moved to 08.10.003.	Source: ; Source Date:			
Asset Disposition Activities	03.12.004	D - Moved to Related Chapter	This requirement was moved to 08.10.004.	Source: ; Source Date:			
Asset Disposition Activities	03.12.005	D - Moved to Related Chapter	This requirement was moved to 08.10.005.	Source: ; Source Date:			

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	03.12.006	D - Moved to Related Chapter	This requirement was moved to 08.10.006.	Source: ; Source Date:			
Asset Disposition Activities	03.12.007	D - Moved to Related Chapter	This requirement was moved to 08.10.007.	Source: ; Source Date:			
Interfacing Systems	03.13.001	D - Moved to Related Chapter	This requirement was moved to 08.11.001.	Source: ; Source Date:			
Interfacing Systems	03.13.002	D - Moved to Related Chapter	This requirement was moved to 08.11.002.	Source: ; Source Date:			
Interfacing Systems	03.13.003	D - Moved to Related Chapter	This requirement was moved to 08.11.003.	Source: ; Source Date:			
Interfacing Systems	03.13.004	D - Moved to Related Chapter	This requirement was moved to 08.11.004.	Source: ; Source Date:			
Forfeiture Activities	03.14.001	D - Moved to Related Chapter	This requirement was moved to 08.12.001.	Source: ; Source Date:			
Forfeiture Activities	03.14.002	D - Moved to Related Chapter	This requirement was moved to 08.12.002.	Source: ; Source Date:			
Forfeiture Activities	03.14.003	D - Moved to Related Chapter	This requirement was moved to 08.12.003.	Source: ; Source Date:			
Reporting and Other Requirements	03.15.002	D - Moved to Related Chapter	This requirement was moved to 08.13.001.	Source: ; Source Date:			
Reporting and Other Requirements	03.15.003	D - Moved to Related Chapter	This requirement was moved to 08.13.002.	Source: ; Source Date:			
Reporting and Other Requirements	03.15.004	D - Moved to Related Chapter	This requirement was moved to 08.13.003.	Source: ; Source Date:			
Reporting and Other Requirements	03.15.005	D - Moved to Related Chapter	This requirement was moved to 08.13.004.	Source: ; Source Date:			
Reporting and Other Requirements	03.15.006	D - Moved to Related Chapter	This requirement was moved to 08.13.005.	Source: ; Source Date:			
Reporting and Other Requirements	03.15.007	D - Moved to Related Chapter	This requirement was moved to 08.13.006.	Source: ; Source Date:			
Reporting and Other Requirements	03.15.008	D - Moved to Related Chapter	This requirement was moved to 08.13.007.	Source: ; Source Date:			

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	03.15.009	D - Moved to Related Chapter	This requirement was moved to 08.13.008.	Source: ; Source Date:			

ACRONYMS

BRAC	Base Realignment and Closure
CIP	Construction In Progress
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoDI	Department of Defense Instruction
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FMR	Federal management Regulation
FPMR	Federal Property Management Regulation
FSIO	Financial System Integration Office
GSA	General Services Administration
INPP	Investment in Non-Federal Physical Property
JFMIP	Joint Financial Management Improvement Program
ND PP&E	National Defense Property, Plant, and Equipment
NRV	Net Realizable Value
OIPT	Overarching Integrated Product Team
OMB	Office of Management and Budget
PP&E	Property, Plant, and Equipment
RDT&E	Research, Development, Testing and Evaluation
RPUID	Real Property Unique Identifier
RSSI	Required Supplementary Stewardship Information
SFFAS	Statement of Federal Financial Accounting Standards
USSGL	United States Standard General Ledger