Defense Finance and Accounting Service

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

August 2015

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

VOLUME 3 - Property, Plant and Equipment		
Req Id	**Change Type**	**Reason for Change**
03.01.027 **03.01.028** **03.01.033** **03.01.035** **03.01.039** **03.01.040** **03.01.042** **03.01.043** **03.01.045** **03.01.048** **03.01.049** **03.01.050** **03.01.051** **03.01.053** **03.01.057** **03.01.058** **03.02.040** **03.02.043** **03.03.006** **03.03.007** **03.03.008** **03.03.019** **03.03.020** **03.03.021** **03.03.022**	**D - Authoritative Source/Reference Deleted**	
03.04.044	**A - Moved from Another Functional Area**	**This requirement was moved from 04.026.012. Due to realignment.**

VOLUME 3 - Property, Plant and Equipment		
Req Id	**Change Type**	**Reason for Change**
03.05.010 **03.05.012** **03.05.013** **03.05.014** **03.05.015** **03.05.016** **03.05.017** **03.05.018** **03.07.010**	**D - Authoritative Source/Reference Deleted**	

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.

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PROPERTY, PLANT AND EQUIPMENT INTRODUCTION

1. The Department of Defense (DoD) 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). Tangible assets that have an estimated useful life of two or more years are not intended for sale in the ordinary course of business. The Department owns, manages, and controls thousands of pieces/units of National Defense (ND) assets (such as planes, missiles, ships, tanks, and submarines). They are intended to be available or used for use by the entity.

2. 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.

3. General PP&E includes land in connection with or acquired for other general PP&E. Users must be aware of this change. In this version, the term has been amended from its former Stewardship Asset context. Due to the significant accounting and reporting changes approved by the Federal Accounting Standards Advisory Board (FASAB) regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated.

4. The Federal Accounting Standards Advisory Board (FASAB), SFFAS 23, released guidance informing that the term "ND PP&E" has been rescinded. 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.

5. The Department of Defense’s military departments and 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.

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Maintain/Update Property Information	03.01.002		The 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: SFFAS6,f; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Maintain_Update_Property_Information_071
Maintain/Update Property Information	03.01.006		The 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: SFFAS6,35; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Maintain_Update_Property_Information_074
Maintain/Update Property Information	03.01.007		The system must 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: OMBCIRA-11,Pt6,Sec200; Source Date: 8/1/2015Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009Source: DoDI4165.14; Source Date: 1/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Maintain_Update_Property_Information_007

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.012		The system must 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,Sub0601; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Maintain_Update_Property_Information_009

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.020		For Property, Plant, and Equipment the 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,Sub0601; Source Date: 6/1/2009Source: DoDI4165.14; Source Date: 1/1/2014Source: DoD4160.28-M_V1,Enc6; Source Date: 6/1/2011Source: 48CFRVol5,Ch8; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Maintain_Update_Property_Information_014

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.022		The system must accumulate the construction-in-progress (CIP) cost amounts when a Department of Defense (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: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Maintain_Update_Property_Information_076

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.023		The system must be able to relieve the Construction-In-Progress (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 Real Property Unique Identifier (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: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Maintain_Update_Property_Information_077

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.024		The system must capture the asset unique identifier, which may be the item's serial number for property, plant and equipment.	Source: DoDD8320.03; Source Date: 3/1/2007Source: DoDI8320.04; Source Date: 6/1/2008Source: DoDI4165.14; Source Date: 1/1/2014Source: DoDI4165.70,5; Source Date: 4/1/2005	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Maintain_Update_Property_Information_018

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.025		The system must capture location for property, plant, and equipment.	Source: SFFAS6,26; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Maintain_Update_Property_Information_019

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Maintain/Update Property Information	03.01.026		The 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) for Property, Plant, and Equipment.	Source: SFFAS6,17; Source Date: 11/1/1995Source: SFFAS6,114; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Maintain_Update_Property_Information_020
Maintain/Update Property Information	03.01.027	D - Authoritative Source/Reference Deleted	DELETED: The system must capture the current user (e.g., the agency, contractor, grantee, etc.) related to property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_021
Maintain/Update Property Information	03.01.028	D - Authoritative Source/Reference Deleted	DELETED: The system must capture an item's current use status whether in-use, in storage, in-transit, etc., for property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_022

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.030		The system must capture in-transit information to establish/maintain accountability and control over Government property.	Source: SFFAS1,77; Source Date: 3/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Maintain_Update_Property_Information_024
Maintain/Update Property Information	03.01.033	D - Authoritative Source/Reference Deleted	DELETED: The system must capture property maintenance, upgrade, and overhaul schedules.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_027

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.034		The system may capture actual maintenance, upgrade(i.e. enlargement), and overhaul data for property, plant, and equipment.	Source: SFFAS6,37; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Maintain_Update_Property_Information_028
Maintain/Update Property Information	03.01.035	D - Authoritative Source/Reference Deleted	DELETED: The system must capture space utilization information related to Property, Plant, and Equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_029
Maintain/Update Property Information	03.01.038		The system must record detailed information regarding known flood hazard or flooding of real property.	Source: SFFAS44,AppA; Source Date: 1/1/2013	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Maintain_Update_Property_Information_032

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Maintain/Update Property Information	03.01.039	D - Authoritative Source/Reference Deleted	DELETED: The 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_033
Maintain/Update Property Information	03.01.040	D - Authoritative Source/Reference Deleted	DELETED: The system must capture the condition of the asset for: • General Property, Plant, and Equipment (PP&E) • Heritage assets, and • Stewardship land.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_072
Maintain/Update Property Information	03.01.041		The 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: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Maintain_Update_Property_Information_035

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Maintain/Update Property Information	03.01.042	D - Authoritative Source/Reference Deleted	DELETED: The system must permit only authorized users to enter, modify, or otherwise alter property records.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_036
Maintain/Update Property Information	03.01.043	D - Authoritative Source/Reference Deleted	DELETED: The 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 for property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_037
Maintain/Update Property Information	03.01.045	D - Authoritative Source/Reference Deleted	DELETED: The system must incorporate adequate security features that prevent unauthorized access to the system by unauthorized individuals.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_039
Maintain/Update Property Information	03.01.048	D - Authoritative Source/Reference Deleted	DELETED: The 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 for.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_042
Maintain/Update Property Information	03.01.049	D - Authoritative Source/Reference Deleted	DELETED: The system must distinguish between capitalized property and expensed property tracked in the system.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_043
Maintain/Update Property Information	03.01.050	D - Authoritative Source/Reference Deleted	DELETED: The system must capture and prioritize the estimated cost of repairs pertaining to property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_044
Maintain/Update Property Information	03.01.051	D - Authoritative Source/Reference Deleted	DELETED: The system must accumulate data from multiple appropriations for property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_045

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Maintain/Update Property Information	03.01.052		The system must provide for on-line search capability based on user-defined parameters related to property, plant and equipment.	Source: DoD4500.9-R,PtII,AppK; Source Date: 5/1/2014	FFMIA Financial Management Goal_1.2	Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities.	Maintain_Update_Property_Information_046
Maintain/Update Property Information	03.01.053	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability for agency property management systems to interface on-line or through the internet with other property management systems external to the agency to facilitate identification, location, or transfer of property Federal Government-wide.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_047
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 Property, Plant, and Equipment (PP&E) narrative section (footnotes) of DoD Component's financial statements.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Maintain_Update_Property_Information_048

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.055		The 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,Sub0601; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Maintain_Update_Property_Information_053
Maintain/Update Property Information	03.01.057	D - Authoritative Source/Reference Deleted	DELETED: 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_056
Maintain/Update Property Information	03.01.058	D - Authoritative Source/Reference Deleted	DELETED: The 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Update_Property_Information_055

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Maintain_Update_Property_Information_054
Maintain/Update Property Information	03.01.062		If the capitalization threshold were not met, the system must record the costs of General property, plant, and equipment 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,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Maintain_Update_Property_Information_059
Maintain/Update Property Information	03.01.063		The 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,Sub0603; Source Date: 6/1/2009Source: SFFAS29,27; Source Date: 7/1/2005Source: OMBCIRA-136,SecIII; Source Date: 8/1/2015	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Maintain_Update_Property_Information_064

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Maintain/Update Property Information	03.01.065		If the capitalization threshold were met, the system must record the costs of General property, plant and equipment 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,Sub0602; Source Date: 6/1/2009	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Maintain_Update_Property_Information_062
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: SFFAS6; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Grant_General_System_Requirements_008

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Maintain/Update Property Information	03.01.068		For construction–in-progress (CIP), the system shall be able to assign at least one Real Property Unique Identifier (RPUID) when the CIP account is created. Upon receiving official authorization to perform work on a real property construction project, the sponsoring entity will obtain and assign an RPUID from the real property accountable Component for each real property asset that will result during the construction. CIP costs will be tracked by both the Service-unique project number and the RPUID to ensure visibility, traceability, and accountability. A project may include one or more real property asset and corresponding RPUIDs. All costs to be capitalized for a construction project will be accumulated in the CIP account. A CIP account must be linked to at least one primary RPUID but may be linked to multiple RPUIDs to provide traceability for all construction costs incurred. A reasonable allocation methodology should be established to assign project costs periodically as the costs are incurred to all corresponding RPUIDs, no later than the time the assets are placed in service (interim acceptance).	Source: SFFAS1,25; Source Date: 3/1/1993Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Maintain_Update_Property_Information_075

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.069		When recording the acquisition cost of a General Property, Plant, and Equipment (PP&E) asset, (in the property accountability and/or accounting system), the system must assign a dollar value supported by appropriate documentation. Documentation (original documents and/or hard and electronic copies of original documentation) must be maintained in a readily available location, during the applicable retention period.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Maintain_Update_Property_Information_008
Maintain/Update Property Information	03.01.070		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,Ch19,Sub1903; Source Date: 1/1/2015Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Maintain_Update_Property_Information_013

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.001		The 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: SFFAS6,26; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_001
Record Acquisition of Property, Plant, and Equipment	03.02.002		Property, Plant and Equipment (PP&E) must 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 Property, PP&E must 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 in the system.	Source: SFFAS6,34; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.008		The system must record the cost of General Property, Plant, and Equipment (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: SFFAS3,62; Source Date: 10/1/1993Source: SFFAS3,63; Source Date: 10/1/1993Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009Source: SFFAS3,64; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 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: SFFAS6,40; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009Source: SFFAS6,41; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_010

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.016		The system must be able to record the value of Stewardship land in terms of physical quantities rather than in monetary values.	Source: SFFAS29,40; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_011

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.019		To maintain effective property accountability and control, and for financial reporting purposes, DoD Components must 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,Sub0601; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Acquisition_Of_PPE_012

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.022		The system must record General Property, Plant, and Equipment assets acquired through capital leases, including leasehold improvements.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_014

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.024		The system must record General Property, Plant, and Equipment (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,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_015
Record Acquisition of Property, Plant, and Equipment	03.02.026		The 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_016

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.027		The system must record the value of capitalized improvements to leased property in the Leasehold Improvement account.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Acquisition_Of_PPE_017
Record Acquisition of Property, Plant, and Equipment	03.02.028		The system must accumulate the periodic amortization expense for leasehold improvements in the Accumulated Amortization on Leasehold Improvements account for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Acquisition_Of_PPE_018
Record Acquisition of Property, Plant, and Equipment	03.02.030		The system must expense, as incurred, all data conversion costs incurred for internally developed, contractor developed or Commercial Off-The-Shelf (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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Acquisition_Of_PPE_020

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.031		The system, for internal use software, must expense all costs incurred after final acceptance testing has been successfully completed for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Acquisition_Of_PPE_021
Record Acquisition of Property, Plant, and Equipment	03.02.032		The system must distinguish between heritage assets and multi-use heritage assets for property, plant, and equipment.	Source: SFFAS6,59; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Acquisition_Of_PPE_022
Record Acquisition of Property, Plant, and Equipment	03.02.033		The system must capture the estimated value of donated assets for property, plant, and equipment.	Source: 48CFRVol7,Ch99,Pt9904; Source Date: 8/1/2015Source: 2CFR,SbttlA,ChII,Pt220; Source Date: 8/1/2015	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Acquisition_Of_PPE_023

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.034		The system must classify Property, Plant, and Equipment (PP&E) according to the Standard General Ledger Accounts (e.g., buildings, land, equipment, assets under capital lease, software).	Source: SFFAS10,4; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Record_Acquisition_Of_PPE_024
Record Acquisition of Property, Plant, and Equipment	03.02.037		The 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: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Record_Acquisition_Of_PPE_027

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.038		The 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: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Record_Acquisition_Of_PPE_028
Record Acquisition of Property, Plant, and Equipment	03.02.039		The system must forward physical receipt information, including quantity and date of physical receipt to financial reporting systems for property, plant, and equipment.	Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2015Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Acquisition_Of_PPE_029
Record Acquisition of Property, Plant, and Equipment	03.02.040	D - Authoritative Source/Reference Deleted	DELETED: The system must interface electronically with General Services Administration's (GSA) Worldwide Inventory for property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Acquisition_Of_PPE_030
Record Acquisition of Property, Plant, and Equipment	03.02.043	D - Authoritative Source/Reference Deleted	DELETED: The system must capture warranty/guarantee information, including terms and period of coverage for property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Acquisition_Of_PPE_033

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Record Acquisition of Property, Plant, and Equipment	03.02.044		In the system, for General Property, Plant, and Equipment 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,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_034
Record Acquisition of Property, Plant, and Equipment	03.02.046		The system must record the cost for General Property, Plant, and Equipment (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,Sub0602; Source Date: 6/1/2009	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_039

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.047		The system must 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,Sub0602; Source Date: 6/1/2009	1.1.4.2_Managing Financial Liability Information_P	Determine liability value consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_038
Record Acquisition of Property, Plant, and Equipment	03.02.049		The system must 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Acquisition_Of_PPE_036

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Record Acquisition of Property, Plant, and Equipment	03.02.051		The 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: 6/1/1996	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_046

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.052		The 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: SFFAS10,17; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_047

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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 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,Sub0603; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_048
Record Acquisition of Property, Plant, and Equipment	03.02.054		The 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: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_041

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Record Acquisition of Property, Plant, and Equipment	03.02.055		When recording an exchange of property with a nonfederal entity, the system must recognize the difference between the book value of the Property, Plant, and Equipment (PP&E) surrendered and cost of the PP&E acquired as a gain or loss.	Source: SFFAS6,32; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_042
Record Acquisition of Property, Plant, and Equipment	03.02.056		The system must recognize acquired General Property, Plant, and Equipment (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,Sub0601; Source Date: 6/1/2009	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_052

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Record Acquisition of Property, Plant, and Equipment	03.02.057		The system must recognize and capitalize internal use software as General Property, Plant, and Equipment (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: SFFAS10,15; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_053

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Record Acquisition of Property, Plant, and Equipment	03.02.058		The 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: SFFAS10,18; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_054

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Record Acquisition of Property, Plant, and Equipment	03.02.059		The system must include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or Commercial Off-The-Shelf (COTS) software and the costs incurred for implementation in the capitalized costs of contractor-developed software.	Source: SFFAS10,18; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_055

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Record Acquisition of Property, Plant, and Equipment	03.02.060		The 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: SFFAS10,16; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_056
Record Acquisition of Property, Plant, and Equipment	03.02.061		The 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,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_061

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Record Acquisition of Property, Plant, and Equipment	03.02.062		The system shall record the cost for General Property, Plant, and Equipment (PP&E) transferred from another Department of Defense (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: SFFAS6,31; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_062
Record Acquisition of Property, Plant, and Equipment	03.02.063		The system must record the cost to construct an asset as construction-in-progress until the asset is placed in service for plant, property, and equipment.	Source: SFFAS6,34; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_069

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Record Acquisition of Property, Plant, and Equipment	03.02.064		The 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 for construction projects that are completed in multiple phases.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_064
Record Acquisition of Property, Plant, and Equipment	03.02.065		The system must not accept Property, Plant, and Equipment (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,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_065

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Record Acquisition of Property, Plant, and Equipment	03.02.066		For construction projects that are completed in multiple phases, the system must depreciate each phase separately over its estimated useful life for Property, Plant, and Equipment.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Acquisition_Of_PPE_070

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Record Acquisition of Property, Plant, and Equipment	03.02.067		The system must record the applicable asset and liability amounts for a capital lease at lease inception.	Source: SFFAS6,29; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_085

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Record Acquisition of Property, Plant, and Equipment	03.02.068		The 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: SFFAS6,29; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_086

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Record Acquisition of Property, Plant, and Equipment	03.02.069		The 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Acquisition_Of_PPE_073
Record Acquisition of Property, Plant, and Equipment	03.02.070		The system shall expense software costs puchased as part of a package that are not susceptible to allocation between maintenance and relatively minor enhancements.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Acquisition_Of_PPE_074

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Record Acquisition of Property, Plant, and Equipment	03.02.071		The 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,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_075
Record Acquisition of Property, Plant, and Equipment	03.02.072		The system must expense in the period incurred the cost of routine or minor changes or modernizations that do not add significant functionality for property, plant, equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_076
Record Acquisition of Property, Plant, and Equipment	03.02.073		The system must expense in the period incurred the cost of enhanced versions of software for a nominal charge.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Acquisition_Of_PPE_077

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Record Acquisition of Property, Plant, and Equipment	03.02.074		The 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,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Acquisition_Of_PPE_078

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Record Acquisition of Property, Plant, and Equipment	03.02.075		To establish proper accountability when acquiring General Property, Plant, and Equipment (PP&E) from another DoD Component or federal agency, the 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,Sub0601; Source Date: 6/1/2009	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Record_Acquisition_Of_PPE_084
Record Asset Value Changes	03.03.005		The 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: SFFAS6,AppD; Source Date: 11/1/1995Source: SFFAS7,347; Source Date: 5/1/1996	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Record_Asset_Value_Changes_002
Record Asset Value Changes	03.03.006	D - Authoritative Source/Reference Deleted	DELETED: The system may capitalize applicable improvements separately from the General Property, Plant, and Equipment asset improved and capture the date of the improvement.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Asset_Value_Changes_003

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Record Asset Value Changes	03.03.007	D - Authoritative Source/Reference Deleted	DELETED: The system must 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 for property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Asset_Value_Changes_004
Record Asset Value Changes	03.03.008	D - Authoritative Source/Reference Deleted	DELETED: The system may identify the type of cost recorded (e.g. acquisition cost, estimated fair market value, revaluation, present value) for property, plant, and equipment.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Asset_Value_Changes_005
Record Asset Value Changes	03.03.009		The system must capitalize and record Bulk purchases of General Property, Plant, and Equipment (PP&E) that individually meet the capitalization threshold, in a system that is capable of computing depreciation or interfaces with a system that is capable of computing depreciation.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	FFMIA Financial Management Goal_1.4	Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information.	Record_Asset_Value_Changes_006
Record Asset Value Changes	03.03.012		The system must record the purchase cost of DoD-controlled buildings, improvements and renovations in the Buildings, Improvements and Renovations account (USSGL 1730). In relations to property, when the purchase cost cannot be determined, the 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,Sub0602; Source Date: 6/1/2009	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Record_Asset_Value_Changes_009

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Asset Value Changes	03.03.014		The 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). In relations to property, when the acquisition cost cannot be determined, the 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,Sub0602; Source Date: 6/1/2009	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Record_Asset_Value_Changes_010
Record Asset Value Changes	03.03.019	D - Authoritative Source/Reference Deleted	DELETED: The 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. Any changes in financial data for the asset will be automatically fed to the system.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Asset_Value_Changes_014
Record Asset Value Changes	03.03.020	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property and stewardship asset, must provide an audit trail for all adjustments to quantities and units.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Asset_Value_Changes_015
Record Asset Value Changes	03.03.021	D - Authoritative Source/Reference Deleted	DELETED: The 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Asset_Value_Changes_016

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Asset Value Changes	03.03.022	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property only, must provide an audit trail for all adjustments to property values.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Asset_Value_Changes_017
Record Asset Value Changes	03.03.023		The system must not record, in the Other General Property, Plant, and Equipment 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,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_020
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 system must reduce the related book value accumulated for the software to reflect the expected realizable value (NRV), if any, and the loss recognized for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_023

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.029		The 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 for property, plant, and equipment.	Source: SFFAS6,35; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Asset_Value_Changes_030

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.030		The 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: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Asset_Value_Changes_024

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.031		The system must capitalize the cost of the improvement that equals or exceeds the capitalization threshold, regardless of funding source for property, plant, and equipment.	Source: SFFAS6,37; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Asset_Value_Changes_025

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.032		The system must expense repairs (i.e. maintenance) to Property, Plant, and Equipment (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: SFFAS6,78; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Asset_Value_Changes_031

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.033		The system must expense replacements to Property, Plant, and Equipment (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: SFFAS6,78; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Asset_Value_Changes_032

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Asset Value Changes	03.03.034		The system must capitalize replacements to Property, Plant, and Equipment (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: SFFAS6,78; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Asset_Value_Changes_037

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.035		The system must capitalize the cost of improvements to more than one General Property, Plant, and Equipment (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,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_035
Record Asset Value Changes	03.03.036		The 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_036

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Asset Value Changes	03.03.037		When a General Property, Plant, and Equipment (PP&E) asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_039
Record Asset Value Changes	03.03.038		When a General Property, Plant, and Equipment (PP&E) asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the system must record the asset in the Other General PP&E account (1890) at its net realizable value (NRV).	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_040

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Asset Value Changes	03.03.039		When a General Property, Plant, and Equipment (PP&E) asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the 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,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_041
Record Asset Value Changes	03.03.040		When a General Property, Plant, and Equipment (PP&E) asset is identified for removal from service during a Base Realignment and Closure (BRAC), the system must record disposal on the operation closure date as established by BRAC law.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_042

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.041		The system must continue to amortize the asset if the loss due to impairment cannot be determined for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_043

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.042		When Internal Use Software is replaced with new software, the system shall expense the unamortized cost of the old software when the new software successfully completes testing related to property, plant, and equipment.	Source: SFFAS10,34; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Asset_Value_Changes_050
Record Asset Value Changes	03.03.043		The 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: SFFAS10,34; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Asset_Value_Changes_051

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.045		The system must recognize the loss due to impairment on the date the software is impaired for property, plant, and Equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Record_Asset_Value_Changes_047
Record Asset Value Changes	03.03.046		In the system, 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,Sub0601; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Asset_Value_Changes_008

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Asset Value Changes	03.03.047		The system must recognize and measure impairment when one of the following occurs and is related to post implementation/operational software and or modules related to property, plant, and equipment: 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,Sub0602; Source Date: 6/1/2009	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Record_Asset_Value_Changes_029
Record Asset Value Changes	03.03.048		The 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Record_Asset_Value_Changes_046

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.001		The system must calculate depreciation/amortization expense through the systematic and rational allocation of the cost of general Property, Plant, and Equipment (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: SFFAS6,35; Source Date: 11/1/1995Source: SFFAS23,9; Source Date: 5/1/2003Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_029

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.006		The system must remove General Property, Plant, and Equipment (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: SFFAS6,39; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Depreciate_Amortize_Deplete_Asset_019

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Depreciate, Amortize, or Deplete Asset	03.04.010		For accountability and financial reporting purposes, the 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,Sub0601; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Depreciate_Amortize_Deplete_Asset_005
Depreciate, Amortize, or Deplete Asset	03.04.020		The system must be able to depreciate capital lease assets for those activities authorized to enter into capital lease agreements related to property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_006
Depreciate, Amortize, or Deplete Asset	03.04.026		The system may calculate depreciation on asset pools for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_007

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.028		The system must 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 Property, Plant, and Equipment (PP&E) asset.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_031
Depreciate, Amortize, or Deplete Asset	03.04.029		The system must record as capital leases the leases that meet the following four criteria. Otherwise, it should be classified as an operating lease: 1) The lease transfers ownership of the property to the lessee by the end of the lease term. 2) The lease contains an option to purchase the leased property at a bargain price. 3) The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property. 4) The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property. The last two criteria (numbers 3 and 4) are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property. If a lease does not meet at least one of the four criteria, above, then the property system should classify it as an operating lease.	Source: SFFAS6,20; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Depreciate_Amortize_Deplete_Asset_032

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Depreciate, Amortize, or Deplete Asset	03.04.030		The system must provide an audit trail for amortization, depletion and depreciation expense related to property, plant, and equipment.	Source: 41CFR,Vol2,SubtitleC,Ch102; Source Date: 8/1/2015Source: DoDFMRVol6B,Ch2, Sub0201; Source Date: 5/1/2012	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Depreciate_Amortize_Deplete_Asset_010
Depreciate, Amortize, or Deplete Asset	03.04.032		The system must calculate and accumulate 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_023
Depreciate, Amortize, or Deplete Asset	03.04.034		The system must 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,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_014

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Depreciate, Amortize, or Deplete Asset	03.04.035		The 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 for property, plant, and equipment.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_026
Depreciate, Amortize, or Deplete Asset	03.04.036		The system must provide the capability to accumulate amortization, depletion, and depreciation expense for property, plant, and equipment.	Source: DoDFMRVol4,Ch17,Sub1708; Source Date: 4/1/2013	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_027
Depreciate, Amortize, or Deplete Asset	03.04.037		The system must use the activity-based method of depreciation method for calculating depreciation for military equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_024
Depreciate, Amortize, or Deplete Asset	03.04.038		The 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_025

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Depreciate, Amortize, or Deplete Asset	03.04.039		The system must accumulate depreciation expense in a contra asset account: Accumulated depreciation for property, plant, and equipment.	Source: SFFAS6,36; Source Date: 11/1/1995	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_015
Depreciate, Amortize, or Deplete Asset	03.04.040		The system must accumulate amortization expense in a contra asset account: Accumulated amortization for property, plant, and equipment.	Source: SFFAS6,36; Source Date: 11/1/1995	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Depreciate_Amortize_Deplete_Asset_016

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Depreciate, Amortize, or Deplete Asset	03.04.044	A - Moved from Another Functional Area	**The system should calculate and record accumulated depreciation/amortization (contra asset) based on the recorded estimated cost and the number of years the general Property, Plant, and Equipment (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: SFFAS6,41; Source Date: 11/1/1995Source: SFFAS23,14; Source Date: 5/1/2003	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Depreciate_Amortize_Deplete_Asset_033
Record Disposition/Retirement of Asset	03.05.008		The system may capture the estimated cost to demolish property, or otherwise dispose of property.	Source: 10USC,SubttlA,PtIV,Ch169,SubchII,Sec2831; Source Date: 8/1/2015	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Record_Retirement_Or_Disposition_Of_Asset_005
Record Disposition/Retirement of Asset	03.05.010	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property only, must transfer property record data to the property disposal organization or receiving entity.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_007

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Record Disposition/Retirement of Asset	03.05.011		The system, for capitalized property only, must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).	Source: SFFAS42,AppB; Source Date: 4/1/2012Source: SFFAS7,74; Source Date: 5/1/1996	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Retirement_Or_Disposition_Of_Asset_008
Record Disposition/Retirement of Asset	03.05.012	D - Authoritative Source/Reference Deleted	DELETED:The system, for capitalized property only, must capture all essential information related to excess property and disposal as required by the Federal Management Regulation for applicable agencies.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_009
Record Disposition/Retirement of Asset	03.05.013	D - Authoritative Source/Reference Deleted	DELETED: The 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_010

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Record Disposition/Retirement of Asset	03.05.014	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property only, must capture property retirement or disposal status.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_011
Record Disposition/Retirement of Asset	03.05.015	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property only, must capture deletions.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_012
Record Disposition/Retirement of Asset	03.05.016	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property only, must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_013
Record Disposition/Retirement of Asset	03.05.017	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property only, must transfer the asset's acquisition cost, accumulated depreciation/amortization, and the amount of gain or loss to the system at the time of asset transfer, disposal, or retirement.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_014
Record Disposition/Retirement of Asset	03.05.018	D - Authoritative Source/Reference Deleted	DELETED: The system, for capitalized property only, must maintain an audit trail of transfer, disposal, and retirement actions.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Retirement_Or_Disposition_Of_Asset_015

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Record Disposition/Retirement of Asset	03.05.020		The system must no longer depreciate General Property, Plant, and Equipment (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: SFFAS6,39; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Record_Retirement_Or_Disposition_Of_Asset_018
Record Disposition/Retirement of Asset	03.05.021		The 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 for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Record_Retirement_Or_Disposition_Of_Asset_017

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Record Disposition/Retirement of Asset	03.05.022		The system, for capitalized property only, must identify excess property.	Source: OMBCIRA-123,AppB,Ch4; Source Date: 5/1/2008	2.3.2.2_Verifying Traceability_P	Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM.	Record_Retirement_Or_Disposition_Of_Asset_019
Record Disposition/Retirement of Asset	03.05.023		The system, for capitalized property only, must identify property held for disposal/retirement.	Source: SFFAS6,38; Source Date: 11/1/1995Source: SFFAS29,40; Source Date: 7/1/2005	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	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: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Deferred_Maintenance_And_Cleanup_Costs_048

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Deferred Maintenance Costs and Cleanup Costs	03.06.006		The 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: SFFAS6,102; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Deferred_Maintenance_And_Cleanup_Costs_006
Deferred Maintenance Costs and Cleanup Costs	03.06.012		The system must allow an entity to record an offsetting charge, for any General Property, Plant, and Equipment (PP&E) Cleanup Cost liability recognized upon implementation, to its' Statement of Changes in Net Position.	Source: SFFAS6,105; Source Date: 11/1/1995	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_012

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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: 11/1/1995	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_013
Deferred Maintenance Costs and Cleanup Costs	03.06.015		The system may provide the capability to forecast or schedule maintenance requirements for future periods for property, plant, and equipment.	Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009Source: SFFAS40,Std; Source Date: 5/1/2011Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	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 system.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_016

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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 property, plant, and equipment.	Source: SFFAS10,36; Source Date: 10/1/1998	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_021

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup Costs	03.06.023		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	Source: SFFAS6,150; Source Date: 11/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009Source: SFFAS6,153; Source Date: 11/1/1995	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_022

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			employing 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 must maintain an inventory of environmental sites and reconcile it with Property, Plant, and Equipment (PP&E) records at least annually.	Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_023

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Deferred Maintenance Costs and Cleanup Costs	03.06.025		During each period that general Property, Plant and Equipment (PP&E) is in operation, the system must record a portion of the estimated total cleanup costs as an expense and liability using the first method within the following list that provides a readily determinable value: (1) use of physical capacity (2) estimated use life of the associated PP&E.	Source: SFFAS6,97; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Deferred_Maintenance_And_Cleanup_Costs_039

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Deferred Maintenance Costs and Cleanup Costs	03.06.026		The 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: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Deferred_Maintenance_And_Cleanup_Costs_046
Deferred Maintenance Costs and Cleanup Costs	03.06.027		The 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: SFFAS6,96; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Deferred_Maintenance_And_Cleanup_Costs_047
Deferred Maintenance Costs and Cleanup Costs	03.06.028		The 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 for Property, Plant, and Equipment (PP&E).	Source: SFFAS6,96; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Deferred_Maintenance_And_Cleanup_Costs_045

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.029		The 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: SFFAS6,104; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.4.2_Managing Financial Liability Information_P	Determine liability value consistent with the FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_031

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup Costs	03.06.030		The 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: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	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: SFFAS6,100; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.4.2_Managing Financial Liability Information_P	Determine liability value consistent with the FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_043
Deferred Maintenance Costs and Cleanup Costs	03.06.032		The system must distinguish between the current and non-current portions of the environmental liability estimate for property, plant, and equipment.	Source: SFFAS6,100; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.4.2_Managing Financial Liability Information_P	Determine liability value consistent with the FASAB Handbook.	Deferred_Maintenance_And_Cleanup_Costs_044

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.010	D - Authoritative Source/Reference Deleted	DELETED: The system must expense the costs of acquiring Heritage Assets and Stewardship Land in the period incurred.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Stewardship_PPE_001
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.011		The 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,Sub0603; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Stewardship_PPE_002
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.012		Except for assets classified as Multi-Use Heritage Assets, the 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 for Property, Plant, and Equipment.	Source: SFFAS29,20; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Stewardship_PPE_003

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.015		For transfers of Heritage Assets, except for Multi-Use Heritage Assets, from one component to another, the system must not affect the net cost of operations or net position of either component. In some cases, assets included in General Property, Plant, and Equipment (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,Sub0603; Source Date: 6/1/2009	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Stewardship_PPE_007
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.017		The 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,Sub0603; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Stewardship_PPE_008

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.018		The 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: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Stewardship_PPE_009
Reporting	03.08.001		The system must allow an entity's to disclosed the capitalization threshold(s) in its financial statements for propery, plant, and equipment.	Source: SFFAS6,13; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_001

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.003		The system must 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: SFFAS6,45; Source Date: 11/1/1995Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_028

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.004		The system must allow a reporting entity to: • Disclose, in it's Statement of Net Cost, the full costs of each program's output which consists of both direct and indirect costs of the output and the costs of identifiable supporting services provided by other segments within the reporting entity and by other reporting entities. • Accumulate and assign costs in accordance with the costing methodology in Statement of Federal Financial Accounting Standards (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 Property, Plant, and Equipment (PP&E) separately from other non-production costs.	Source: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_003

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.009		With the exception of multi-use heritage assets, the system must 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 must 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 related to Property, Plant, and Equipment (PP&E).	Source: SFFAS29,19; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	PPE_Reporting_004
Reporting	03.08.010		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 in the system.	Source: SFFAS29,20; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	PPE_Reporting_005

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.018		If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the system must allow the receiving entity to disclose their fair value in the Statement of Net Cost.	Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	PPE_Reporting_009
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 Property, Plant, and Equipment (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 acceptablecondition, or narrative information in the system.	Source: SFFAS6,83; Source Date: 11/1/1995Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012Source: SFFAS14,AppB; Source Date: 4/1/1999Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_013

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.034		Due to significant accounting and reporting changes approved by the Federal Accounting Standards Advisory Board (FASAB) regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated. Also, the term 'National Defense (ND) Property, Plant, and Equipment (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 Statement of Federal Financial Accounting Standards (SFFAS) No. 6, as amended, are to be applied in the system.	Source: SFFAS23,6; Source Date: 5/1/2003	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	PPE_Reporting_022
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 in the system.	Source: SFFAS8,85; Source Date: 6/1/1996	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	PPE_Reporting_024

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.053		The 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 Property, Plant, and Equipment (PP&E).	Source: SFFAS6,88; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.1.4.2_Managing Financial Liability Information_P	Determine liability value consistent with the FASAB Handbook.	PPE_Reporting_038
Reporting	03.08.057		The system must accommodate the following General Property, Plant, and Equipment (PP&E) 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,Sub0602; Source Date: 6/1/2009	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	PPE_Reporting_039
Reporting	03.08.058		The system must provide the capability to disclose investment in nonfederal physical property in the Required Supplementary Stewardship Information (RSSI).	Source: OMBCIRA-136,SecII.4.9; Source Date: 8/1/2015Source: DoDFMRVol6B,Ch11; Source Date: 11/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	PPE_Reporting_043

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.059		The system must 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: SFFAS29,37; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10, Sub1012; Source Date: 4/1/2013	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	PPE_Reporting_045
Reporting	03.08.060		The system must 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: SFFAS29,40; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_044

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.061		The 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 Department of Defense (DoD) Component financial statements.	Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_042

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.062		The 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: SFFAS6,83; Source Date: 11/1/1995Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_046

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.063		The 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 Property, Plant, and Equipment (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: 11/1/1995Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_048

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.064		The 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 Property, Plant, and Equipment (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: SFFAS6,83; Source Date: 11/1/1995Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_059

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS						DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.065		The system must provide the capability for the entity to report critical and non-critical amounts of deferred maintenance for Property, Plant, and Equipment (PP&E), which must include management's definition of these categories.	Source: SFFAS6,84; Source Date: 11/1/1995Source: SFFAS14,AppB; Source Date: 4/1/1999	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_057

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Reporting	03.08.066		To support Environmental Liability Disclosures, the 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 for property, plant, and equipment.	Source: SFFAS6,107; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,108; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_056
Reporting	03.08.067		To support Environmental Liability Disclosures, the 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 for property, plant, and equipment.	Source: SFFAS6,108; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	PPE_Reporting_055

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.068		To support Environmental Liability Disclosures, the 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 for property, plant, and equipment.	Source: SFFAS6,109; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	PPE_Reporting_054
Reporting	03.08.070		To support Environmental Liability Disclosures, the 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 for property, plant, and equipment.	Source: SFFAS6,110; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	PPE_Reporting_052

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.071		To support Environmental Liability Disclosures, the 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 for property, plant, and equipment.	Source: SFFAS6,111; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	PPE_Reporting_051
Reporting	03.08.072		The 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: 11/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	PPE_Reporting_049

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	03.08.073		The system must recognize investments in Research, Development, Testing, and Evaluation (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: 6/1/1996Source: DoDFMRVol6B,Ch11, Sub1102; Source Date: 11/1/2011Source: SFFAS8,84; Source Date: 6/1/1996	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	PPE_Reporting_050
Reporting	03.08.075		The 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 Property, Plant, and Equipment (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	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	PPE_Reporting_036
Reporting	03.08.076		The 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	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	PPE_Reporting_037

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	03.08.078		To support Environmental Liability Disclosures, the 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 for property, plant, and equipment.	Source: SFFAS6,110; Source Date: 11/1/1995Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	PPE_Reporting_060

ACRONYMS

BRAC	Base Realignment and Closure
CIP	Contruction In Progress
COTS	Commercial Off The Shelf
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
NSN	National Stock Number
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