

## Accountable Property System of Record Requirements Checklist for Accountable Equipment and Capitalization

Instructions: For each item below, identify whether the capability exists within the target system. If YES, write in the comments how the system accomplishes the action. If NO, write if there is an alternate method (e.g. secondary system) that accomplishes the action or if plans exist to modify the target system.

TARGET SYSTEM: \_\_\_\_\_

<b>Core Requirements</b>			
<b>APSR Checklist Items</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
Does the property system maintain an individual subsidiary account for CIP, with ledgers for each construction project to facilitate the transfer of associated costs to the applicable property or expense account? (BEA; DoD FMR Vol4, Ch6)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system capture the useful life of the asset in years? (DoD FMR7000.14-R Vol4, Ch6, 060205C)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system record the acceptance date of new items to support the acceptance process? (BEA)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system accumulate depreciation expense in a contra asset account--accumulated depreciation? (BEA; SFFAS 6 (Note 36))	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system record accumulated depreciation based on the estimated cost and the number of years the PP&E has been in use relative to its estimated useful life? (BEA; SFFAS 6 (Note 41))	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system capture the acquisition cost of an asset and any changes in the valuation? (BEA)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system in the period of disposal, retirement, or removal from service, remove the asset from the asset accounts along with associated accumulated depreciation? (BEA; SFFAS 6 (Note 38))	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system capture the type of disposal for all property? (BEA; SFFAS 6 (Note 38))	<input type="checkbox"/>	<input type="checkbox"/>	



Additional Capabilities			
APSR Checklist Items	Yes	No	Comments
Does the property management system classify PP&E according to the Standard General Ledger Accounts (e.g., buildings, land, equipment, assets under capital lease, software)? (BEA)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system capture the activity based useful life? (DoD FMR7000.14-R Vol4, Ch6, 060205C)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system provide the ability to capture the following items using automated functionality <ul style="list-style-type: none"> <li>• Acceptance official</li> <li>• Date products accepted</li> <li>• Quantity/amount accepted</li> <li>• Vendor ID number and name</li> <li>• Ship to locations</li> <li>• Contract Number</li> <li>• Receiving Document (i.e. DD250)</li> </ul> (BEA; FSIO OFFMN0-0106, req.PMB-05)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system 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? (BEA)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system record item: <ul style="list-style-type: none"> <li>• identification,</li> <li>• classification (e.g., nomenclature, quantity, description, Federal stock classification or national stock number),</li> <li>• initial cost, and</li> <li>• associated costs related to acquisition (i.e. holding/handling cost). (BEA)</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system capture an item's current use status whether in-use, in storage, in-transit, etc? (BEA)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the system accept data from DoD enterprise systems (e.g. Wide Area Workflow)? (DODI 5000.64)	<input type="checkbox"/>	<input type="checkbox"/>	
Does the APSR maintain data in a way that supports separation of duties?	<input type="checkbox"/>	<input type="checkbox"/>	