

Defense Logistics Agency MANUAL

DLAM 5000.02 – V1 August 28, 2015

Accountable Office: DS-IP

SUBJECT: GENERAL EQUIPMENT (GE) VOL 1: NEEDS, ACQUISITION, AND RECEIPT

References: See Enclosure 1

- 1. <u>PURPOSE</u>. In accordance with (IAW) the authority in Department of Defense (DOD) Instruction 5000.64 (Reference (a)), this Manual implements policy, assigns responsibilities, and provides procedures for managing the General Equipment business cycle. This Manual:
 - a. Applies to Defense Logistics Agency (DLA) General Equipment;
- b. Assists staff and management at DLA Headquarters (HQ) and the Primary Level Field Activities (PLFAs) with managing the General Equipment business cycle from asset acquisition to asset management to asset disposal IAW policy outlined in References a c.
- c. Assists the DLA Installation Support (DS) assigned DLA property managers, accounting and financial managers, and other officials in understanding their roles and responsibilities;
- d. Establishes procedures and schedule details for the timely execution of General Equipment business cycle activities;
 - e. Provides checklists to assist DLA personnel with procedures and activities;
 - f. Provides comprehensive instructions for implementing DLA policies;
- g. Provides decision matrices, definition examples, document samples, calculation examples, etc., to demonstrate proper implementation of policies and compliance;

- h. Outlines requirements which reflect both the accounting perspective, supporting the documentation of life cycle events and transactions, and the accountability perspective, supporting the life cycle management of assets;
- i. Prescribes internal controls, to initiate, process, and record DLA general Property, Plant, and Equipment (PP&E) General Equipment transactions; and
 - j. Facilitates general PP&E accountability and consistency.

2. APPLICABILITY. This Manual:

- a. Applies to all DLA activities.
- b. Does not apply to property and material for which accountability and inventory control requirements are prescribed in References d e, nor does it address intellectual property, e.g., software.
- 3. <u>DEFINITIONS</u>. See <u>Glossary</u>.
- 4. RESPONSIBILITIES. See Enclosure 2.
- 5. <u>PROCEDURES</u>. This section establishes procedures to ensure adequate safeguarding of DLA General Equipment to prevent against fraud, waste, and abuse. This section also highlights required internal controls needed to achieve management assertions. This section will cover the three phases in the lifecycle management of General Equipment; Determination of Needs; Acquisition; and Receipt. See Enclosure 3.
- 6. INFORMATION REQUIREMENTS. See DLAM 5000.02 V2, Enclosure 3.
- 7. <u>INTERNAL CONTROLS.</u> The following internal controls will be used to monitor DLA's compliance with this Manual. Key and Non-Key Internal Controls 6 through 21 are resident in DLAM 5000.02 V2.
- a. Key <u>Internal Control No. 1</u>: Existence, Completeness, Valuation (Segregation of Duties): Enterprise Business System (EBS) is configured to restrict access solely to the position designated to perform each function. (GE Process Cycle Memorandum (PCM) Internal Control 4)

The requesting DLA office or field activity personnel initiate the asset procurement process by submitting the Purchase Request (PR) for DLA J8 Finance personnel to fund and the DLA Contracting Office to procure assets.

- (1) Warehouse/receiving personnel accept and process the receipt of assets.
 - (2) The Accountable Property Officer or Accountable Property Office Representative (APO/APOR) records assets in EBS.
- (3) The Hand Receipt Holder (HRH) maintains custody over assets.
- b. Key Internal Control No. 2: Existence, Manual, Recurring, and Preventive (Authorization): Headquarters Only. For a project that is greater than \$250,000, the DS Site Director performs a review to ensure the project is valid and fits into the annual capital budget. DS Site Director also ensures that all required documentation including the Scope of Work, Funding Document, Independent Government Estimate, and Engineer Drawings are included and have been properly reviewed and approved by the authorized individuals. If approved by the DS Site Director, the DS Director signs the forms. (GE PCM Internal Control 1)
- c. Key <u>Internal Control No. 3</u>: Existence, Completeness, Valuation (Reconciliation): On a monthly basis for a sample of newly created and changed assets (including transfers), the DLA Accountable Property Manager (APM) or designee compares information recorded in the asset records in EBS to supporting documentation in the asset files maintained by the custodial APO/APOR. (Not identified in GE PCM)
- d. Non-Key Internal Control No. 4: Existence and Completeness, Responsibilities, Presentation, and Disclosure, Manual, Recurring (Management Review): The APM/APO/APOR compiles supporting documentation (e.g., agreement/contract, Military Interdepartmental Purchase Request (MIPR), and/or invoices) to ensure asset ownership and record the appropriate asset class code, useful life and acquisition value. The APM/APO/APOR validates the supporting documentation to the Financial Services Analyst (FSA) for review and approval. If the incorrect asset class, useful life, and/or acquisition value have been assigned within the Evidential Matter, the FSA notifies the APO/APOR, who in turn, corrects the asset class, useful life, and/or acquisition value. The APO/APOR will create the General Equipment Asset Master Record using EBS transaction AS01. The FSA will be notified of the newly created Asset Master Record via a Workflow ID message through email. (GE PCM Internal Control 7)
- e. Key <u>Internal Control No. 5</u>: Valuation, Existence, Completeness, Presentation and Disclosure (Segregation of Duties): EBS is configured to ensure adequate segregation of duties related to posting transactions. Specifically, posting transactions to acquire, create, update, settle, and dispose of assets are appropriately segregated between EBS user profiles. Only authorized APOs/APORs have the ability to transfer assets. (Not identified in GE PCM)

<u>RELEASABILITY.</u> UNLIMITED. This Manual is approved for public release and is available on the Internet from the DLA Issuances Website.

<u>EFFECTIVE DATE.</u> This Manual is effective immediately. All other provisions of this Manual are effective upon its publication to the DLA Issuance Website.

MARY D. MILLER Director DLA Installation Support

Enclosures

- 1. References
- 2. Responsibilities
- 3. Procedures

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ENCLOSURE 1

REFERENCES

- (a) DODI 5000.64, "Accountability and Management of DOD Equipment and Other Accountable Property," May 19, 2011
- (b) DOD 7000.14-R, "Department of Defense Financial Management Regulations (FMR)" date varies by volume
- (c) DLAI 4208, Financial Liability for Property, Plant and Equipment (PP&E) Lost, Damaged, Destroyed, or Stolen (LDDS), February 6, 2013
- (d) Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standard (SFFAS) No. 6, "Accounting for Property, Plant, and Equipment", June 2012
- (e) Federal Acquisition Regulation (FAR), March 2005
- (f) DOD 4100.39-M-V10, "Federal Logistics Information System (FLIS) Procedures Manual, October 2010
- (g) DLA Records Management Procedural Guide, April 2002
- (h) DOD Instruction 8320.04, "Item Unique Identification (IUID) Standards for Tangible General Equipment," June 16, 2008
- (i) DOD 4160.28-M, "Defense Demilitarization: Program Administration," June 2011
- (j) DLAI 4214, Support Equipment Management, September 22, 2009

ENCLOSURE 2

RESPONSIBILITIES

This enclosure documents the key responsibilities by role. (See <u>Key Control 1</u>, which documents the internal control designed to ensure the appropriate segregation of duties and ensure EBS is configured to restrict access solely to the position designated to perform each function responsibilities within the General Equipment property life cycle.)

1. DIRECTOR, DLA INSTALLATION SUPPORT will:

- a. Develop and disseminate Agency policy and procedural guidance for asset accountability within DLA, perform related updates, and implement changes as required.
- b. Designate in writing the Agency HQ Accountable Property Manager (APM) who is responsible for oversight of asset accountability functions for the Agency.
 - c. Establish the Agency annual inventory.
 - d. Establish standards and measures for evaluating asset accountability programs.
- e. Review regulatory changes that affect Agency asset accountability policy and/or processes, and issue implementing guidance as required.
- f. Represent the Agency and as necessary, provide responses to other Department of Defense (DOD) entities, federal agencies, and members of Congress, on asset accountability matters.
- g. Establish and coordinate training requirements designed to ensure accountable property functions are accomplished IAW DLA policy.
- h. Ensure, when financial liability is recommended, or when recommendations appear to be inconsistent with findings, that the DLA General Counsel's Office has reviewed the findings and provided an opinion on the adequacy of evidence and its relationship to the findings and recommendations. This legal review will be included as part of the record with the DD Form 200, Financial Liability Investigation of Property Loss (FLPL), and completed before final action is taken by the approving authority.
- i. Respond timely to HQ and Field Activity requests for waivers to Accountability of DLA General Equipment Instructions guidance, General Equipment Standard Operating Procedures (SOP) guidance and other directives.
 - j. Assume functional leadership for recording information in EBS.
 - k. Approve requests for pilferable assets to be designated for inclusion on the asset records

as accountable General Equipment.

- 2. PRIMARY LEVEL FIELD ACTIVITY (PLFA) COMMANDERS and DIRECTOR, J/D CODE DIRECTORS AND INSTALLATION SUPPORT (DS) SITE DIRECTORS. The PLFA Commanders and Director, J/D Code Directors, and DS Site Directors will:
- a. Ensure asset accountability risk assessments and management internal control reviews are completed IAW DLA's Management Internal Control Program and corrective action is taken when necessary.
- (1) Ensure corrective actions resulting from Internal Management Control Reviews are adopted and closed.
 - (2) Ensure corrective actions have been documented and posted to EBS.
 - b. Appoint the Activity APO/APOR in writing.
- c. Ensure responsibility for asset accountability functions are assigned. The duties of the APM and APO/APOR may be merged or combined as staffing and/or management requirements dictate.
- d. Ensure the DD Form 200 is processed IAW FMR Volume 12, Chapter 7 (Reference (b)) and DLAI 4208 (Reference (c)) as required.
- e. Develop SOPs for the process flow of DD Form 200 to account for lost, damaged, destroyed, or stolen government property, and Receipt Date Verification (RDV) to account for property Found On Site (FOS).
- f. Provide certified monthly inventory completion results for assets within their assigned plant code(s) to the DS Director by the 15th day of the following month (Appendix 2). The monthly plant code certification authority may be delegated in writing by the senior leader for each General Equipment plant code to a GS-14/O-5 or higher. Written delegation by name or position must be provided to the DS Director. (Appendix 6, Enclosure 3, DLAM 5000.02-V2).
- g. Provide written certification to the Director, DS, by October 15th, 2015, that the annual 100% inventory of General Equipment has been completed for assets within their assigned plant code(s) (Appendix 6, Enclosure 4, DLAM 5000.02-V2). Annual certification is nondelegable and must be signed by PLFA Commanders/Director or J/D Code Directors responsible for each EBS General Equipment plant code. Multiple plant codes may be certified in one memo.

3. <u>DLA ACCOUNTABLE PROPERTY MANAGER (HQ APM).</u> The HQ APM will:

- a. Provide guidance to PLFA APMs/APOs/APORs and perform accountable asset oversight for the Agency.
 - b. Implement and adhere to applicable internal controls.

- c. Coordinate asset management and accountability training.
- d. Review or recommend asset management related system change requests to the EBS PP&E Sub-Process Owner (SPO).
- e. Ensure Activity APMs perform their duties in accordance to their roles and responsibilities.
- f. Designate the duties of the APM to a delegate in the absence of the DLA APM, i.e., sick, vacation, other duty, etc.
- g. Develop a SharePoint location for APMs and APOs/APORs to upload and retain documentation supporting the 10% monthly inventory.
 - h. Manage compliance program to validate monthly inventories are being conducted.
 - i. Review a random sampling of 10% of all assets already inventoried throughout the year.
- j. Evaluate data and inventory results for developing trends and provide guidance and training to address trends.

4. <u>ALL DLA FIELD ACTIVITY ACCOUNTABLE PROPERTY MANAGERS (APMs).</u> The APM will:

- a. Provide guidance and perform accountable asset oversight for the Field Activity.
- b. Implement and adhere to applicable internal controls.
- c. Assist their APOs/APORs with the monthly inventories within their assigned organization(s).
- d. Validate that new additions/deactivations are updated in EBS Financial Module (EBS-FI) and EBS.
- e. Review a random sampling of 10% of all assets already inventoried throughout the month.
 - f. Provide oversight of the inventory process.
- g. Post deactivation in EBS within 5 working days after notification and sufficient documentation are provided by the APO/APOR.
- h. Perform following monthly compliance checks on the General Equipment inventory results and supporting documentation:

- (1) Verify the inventory documents identify any discrepancies (e.g., locations, description, condition, etc.) and that a DD Form 200 or RDV has been completed, if necessary. An RDV should be used for assets manufactured during 2002 and later.
- (2) Verify adjustments (including additions or deactivations) to EBS generated by the physical inventory count are supported by adequate documentation.
- (3) Verify the inventory results were properly updated, reviewed, and approved by the APO/APOR by the last working day of the month.
- (4) Verify monthly inventories are complete and the monthly inventory certification memorandum is signed by the designated person (Appendix 6, Enclosure 2, DLAM 5000.02-V2).
 - (5) Ensure all inventory documentation has been uploaded in SharePoint.
- (6) Document any discrepancies that are found during the review process. Notify the APO/APOR and supervisor of the personnel responsible and ensure that discrepancy is corrected before the end of the next monthly inventory.
- (7) Retain evidence of the review including supporting documentation IAW DLA Records Management, Reference (g).
- i. On an annual basis, perform the following steps to verify the APO/APOR has coordinated a physical inventory and assets are recorded correctly in EBS.
- (1) Obtain the General Equipment inventory results and supporting documentation. Verify the inventory status and any physical counts are certified by the APO/APOR and submitted to their chain of command for final certification of completion.
- (2) Document any discrepancies that are found during the annual review process that have not been documented and corrected during a monthly review. Notify the APO/APOR and supervisor of the personnel responsible and ensure the discrepancy is corrected within ten business days of notification.
- (3) Retain evidence of the review including supporting documentation in accordance with DLA Records Management, reference (g).
- j. Conduct Field Activity EBS data reviews and site visits to ensure compliance with policies and procedures, applicable laws and regulations, and internal controls.
- k. Conduct compliance site visits at selected locations to ensure Acquire to Retire (A2R) audit readiness procedures are in place.
- l. Perform monthly validation of physical inventories and inspections of accountable General Equipment by reviewing physical inventory results and performing tests to ensure data

accuracy.

- m. Provide asset management and accountability training.
- n. Develop procedures for recording asset receipts and maintaining other related asset documentation by the APO/APOR.
 - o. Review and submit proposed asset related system change requests to the HQ APM.

5. ACCOUNTABLE PROPERTY OFFICER (APO). The APO will:

- a. Establish and maintain a DLA PLFA accountable asset record, systems, and/or financial records, in connection with government assets, irrespective of whether the asset is in their possession.
- (1) This includes the requirement for maintaining a complete trail of all transactions, suitable for audit, and the ability to implement and adhere to associated internal controls.
 - (2) These responsibilities are not further delegable.
- b. Ensure asset files are maintained for each accountable asset which includes appropriate documentation evidencing each stage in the asset's lifecycle.
- c. Ensure documentation in the asset files are maintained for the minimum period specified in the DLA Records Schedule.
 - d. Create asset master record shells and final asset records in EBS.
- e. Verify HRH signature and maintain the hand receipt along with all other documentation in custody. Create asset in EBS within five business days from receipt.
 - f. Ensure assets acquired under capital leases are appropriately recorded in EBS.
- g. Post adjustments to the asset records as required including but not limited to loan, loss, damage, disposal, physical inventory, or transfer.
- h. Ensure asset custodians also known as HRHs are appointed, in writing, for each custodial area.
- i. Conduct an annual review of potential pilferable items and assess whether these items should be added to the existing pilferable items list.
- (1) Information Technology (IT) items must first be recommended by the Chief Information Officer (DLA J6) to the Director, DS for inclusion or deletion from the list.
 - (2) The Director, DS, approves the final pilferable items list.

- (3) If there is an EBS eligibility question for an item, declare it as a pilferable item rather than delete it.
- j. Ensure that a joint "wall-to-wall" and a "floor-to-book" inventory of each hand receipt are conducted upon change of the HRH. This change of HRH inventory can be substituted for the activity's scheduled annual inventory.
 - k. Execute the activity's property inventory plan IAW the approved schedule.
 - (1) Distribute inventory plan to all HRHs for planning purposes.
- (2) Provide a copy of the hand receipt and a copy of the physical inventory procedures (Appendix 6, Enclosure 5, DLAM 5000.02-V2) to each HRH that identifies assets to be inventoried.
- (3) Review hand receipt used to conduct the inventory and monthly inventory memorandum (Appendix 6, Enclosure 6, DLAM 5000.02-V2) to validate all assets were inventoried.
 - (4) Ensure inventory date is updated in EBS.
- (5) Validate that Evidential Matter for new non-capital (added in FY15) and all capital assets are uploaded in the Service for Objects Module of EBS for each item inventoried.
 - (6) Review all Evidential Matter in EBS for quantitative/qualitative accuracy, including:
 - (a) Acquisition cost
 - (b) Acquisition date
 - (c) Item description
 - (d) Serial number
 - (e) Acceptance/receipt date agrees to the placed in service date
- (7) Assist the HRH in initiating an RDV for any FOS assets found during the Floor-to-Book. An RDV should be used for assets manufactured during the year 2002 and later. To establish accountability, the APO/APOR will sign as the acceptor (Destination) and the HRH will sign as the receiver. Conduct research jointly with the FSA to determine if an asset under construction (AuC) or internal order number (ION) has not been settled. If asset is accountable, upload all supporting documentation to establish accountability in EBS. If there is no documentation, a Fair Market Value (FMV) report must be processed to establish acquisition cost in EBS.
 - (8) Assist the HRH in initiating DD Form 200 for any losses.

- (9) Notify APM of assets requiring deactivation due to losses, transfers, or turn-ins and provide supporting documentation.
- (10) Coordinate all adjustments having a financial impact with the local FSA prior to making adjustments (e.g., the calculation of unplanned depreciation in support of found on site assets, the determination to deactivate depreciating capital assets, etc.).
- (11) Process all available adjustments prior to the next inventory certification. Certain adjustments, such as losses, may not be available for processing prior to the next inventory due to the timeline for investigation. Each monthly certification must provide an update on all outstanding adjustments. All adjustments made to the EBS asset record must be provided as support in the monthly certification memorandum. Adjustments include FOS assets and EBS data corrected.
- (12) Reprint hand receipt for HRH to sign once all corrections or issues have been resolved.
- (13) File all supporting documentation and Evidential Matter. Upload annotated hard copy worksheets, such as hand receipts and floor-to-book lists, to the central SharePoint site. Upload new Evidential Matter to EBS Service for Objects.
- (14) Sign the monthly/annual certification memorandum to the authorized signature authority (Appendix 6, Enclosure 7, DLAM 5000.02-V2).
- (15) Prepare the monthly/annual certification memorandum for the PLFA Commander/Director, J/D Code Director, or designee signature.
- (16) During the last quarter of the year, the APOs/APORs will work with their Real Property personnel to determine the number of facilities utilized by the APOs/APORs organization. They will also review which building had assets in them during the year to determine if any building have been missed. The APOs/APORs will ensure a Wall-to-Wall inventory is conducted for any building not previously inventoried to complete a Floor-to-Book. Annotate any assets found and conduct research.
- 1. Conduct a joint physical inventory with a newly assigned APO/APOR prior to termination of accountability duties.
- m. Certify assets assigned to a unit or organization is properly inventoried; perform a joint physical inventory when transferring the organization's assets between custodians; and properly execute and sign the required documentation.
- n. Ensure that all DLA property in the hands of a third party is on a valid hand receipt and accounted for in EBS.
- o. Ensure requirements for Defense Fuel Support Point (DFSP) service contracts involving government furnished equipment (GFE) are coordinated with the DLA APM to ensure

accountability of DLA purchased GFE at DFSPs.

- p. Monitor the acquisition, storage, utilization, transfer, and disposal of assets.
- q. Ensure assets received and issued are properly and uniquely identified.
- r. Ensure custody receipts (hand receipts) are issued for all assets assigned to an individual (HRH) or organization.
- s. Ensure FLIPL report is initiated when an asset has been reported LDDS; report and recommend appropriate action and assist in investigations by providing documentation as required; process FLIPL report according to established procedures.
 - t. Initiate requests and maintain barcodes for assets in their custodial area.
- u. Review requisitions for assets in their custodial area to ensure acquisition is justified prior to submission for procurement.
- v. Ensure employees being transferred or terminated have turned in or otherwise accounted for custodial and sensitive assets in their custody.
- w. Authorize employees to remove government assets from government premises only for official purposes and ensure government assets are returned to the proper assigned control location or area of responsibilities.
- x. Ensure HRHs are trained and understand the responsibilities of the HRH, as the "Responsible Officer" for purposes of initiating FLIPL reports on DD Form 200 and are the actual "Responsible Officer" for purposes of completing the form itself.
- y. Conduct preliminary walk through to validate actual location of assets assigned to the HRH. HRH notes any anomalies and informs APO/APOR if assets require assigning to a different HRH location.

6. <u>ACCOUNTABLE PROPERTY OFFICER REPRESENTATIVE (APOR).</u> The APOR will:

- a. Assist the APO in the accomplishment of the life cycle management responsibilities of the field activity.
- b. Assist in assessing the level of proficiency in the accountable asset program and develop or amend available training as needed.
- c. Assist the gaining and losing field activities in documenting the transfer of excess or available asset within and across the activity.

d. Handle certain duties as directed by the APO.

7. HAND RECEIPT HOLDER (HRH). The HRH will:

- a. Complete a joint inventory with the outgoing HRH within 30 days.
 - (1) The new HRH will sign for all accountable property.
- (2) The new HRH's signature confirms the joint inventory is complete and the on-hand property transferred. A DD Form 200 must be submitted for all assigned property that cannot be located.
- b. Be responsible and exercise physical custody, care, and safekeeping of assets under their control.
 - c. Accept custodial responsibility for assets by signing a hand receipt document.
- d. Notify the APO/APOR in writing of any changes in status, location or condition of accountable property.
- e. Maintain responsibility for assigned assets until notified in writing by the APO/APOR that responsibility for the asset has been transferred to another custodial or accountable area, or disposal procedures have been completed IAW DLA regulations and the asset has been removed from the HRHs records.
 - f. Ensure assets under their control are only used for official purposes.
- g. Sign and date the hand receipt document to signify concurrence that the hand receipt data is complete and accurate, thereby accepting responsibility for assets on the hand receipt account. The APO/APOR must maintain all hand receipt documents for custodial areas under their responsibility.
- h. Updated hand receipt and supporting documentation indicating changes in the location and condition of all assigned accountable General Equipment.
- i. Notify and/or report to the APO/APOR any activity affecting assets within their control area or area of responsibilities that impacts the status, disposition or condition of that asset.
 - j. Notify the APO/APOR when accountable assets are discovered that are not barcoded.
 - k. Ensure all assets are safeguarded and are used IAW its intended purpose.
- 1. Report any assets that are in excess of organizational operational needs to the APO/APOR.
 - m. Obtain from the APO/APOR a copy of the hand receipt to use as an inventory listing to

inventory assets identified on the inventory plan provided by the APO/APOR. The HRH will only inventory those assets identified on the scheduled inventory plan provided by the APO/APOR and an associated number of floor-to-book assets. Inventories will not be conducted in advance of the schedule.

- n. Identify team member to assist with the inventory.
- o. Conduct the scheduled physical inventory comparing hand receipt provided by the APO/APOR against equipment (i.e., data plate). Ensure the following are documented and match:
 - (1) Item description
 - (2) Serial number
 - (3) Make, model, and manufacturer
 - (4) Barcode label affixed and matches the data plate
 - (5) Location and sub-location
 - (6) Serviceability of equipment
- (7) Hand Receipt, Work order or any other documentation used for assets not in your possession such as maintenance or on loan to another hand receipt holder.
- p. Annotate any discrepancies/issues noted during the inventory on the hand receipt or inventory worksheet provided by the APO/APOR.
- q. Annotate all discrepancies on the Monthly Cyclic Inventory Memorandum provided to the APO/APOR (Appendix 6, Enclosure 6, DLAM 5000.02-V2).
- r. Conduct a floor-to-book of custodial area consisting of 50% of the number of book-to-floor assets (i.e. if there are 10 book-to-floor assets, five floor-to-book assets should be inventoried).
- s. Provide a listing of the floor-to-book assets found for APO/APOR to research. If assets are accountable, all supporting documentation must be provided to the APO/APOR to establish accountability in EBS. If there is no documentation, an FMV report must be processed to establish acquisition cost in EBS. At a minimum the follow data elements are essential to initiate a FMV report:
 - (1) Capitalization date
 - (2) Acquisition cost
 - (3) CAGE code

- (4) Manufacturer/Vendor name
- (5) Manufacturer part number
- (6) Manufacture year
- t. Along with the APO/APOR, initiate an RDV for FOS to establish accountability; the APO/APOR will sign as the acceptor (Destination) and the HRH will sign as the receiver. A RDV should be used for assets manufactured during 2002 and later.
 - u. Initiate DD Form 200, Financial Liability Investigation of Property Loss for any losses.
 - v. Gather and submit paperwork for those assets requiring turn in or transfer.
 - w. Provide all supporting documentation to APO/APOR to update EBS.
 - x. Sign a new hand receipt after all discrepancies have been resolved.
- y. Forward receipt documents, transfer documents, inventory reports to the APO/APOR for record keeping.

8. HQ or FIELD ACTIVITY FINANCIAL SERVICES ANYALYST (FSA). The FSA will:

- a. Review EBS generated financial reports to ensure information input by the APO/APOR is complete and accurate.
 - b. Communicate asset master record discrepancies to the APO/APOR for correction.
- c. Perform reconciliations and collaborate with the APO/APOR to resolve the differences monthly.
- d. Change the settlement rule on the ION record allowing for final settlement and activation of the Asset Master record for depreciation.
 - e. Execute monthly depreciation and ensure depreciation transactions are accurately posted.
- f. Conduct the monthly analysis of the accuracy of system generated depreciation expense calculations.
- g. Confirm the proper asset classification is included in EBS for each asset in their custodial area.
 - h. Ensure losses resulting from asset disposals are properly recorded in EBS.
- i. Ensure agreements for assets acquired under leases are appropriately classified as capital or operating, and inform the custodial area APO/APOR when assets are acquired under capital lease.

- j. Generate monthly roll-forward of general ledger (GL) account balances.
- k. Review the monthly roll forward of GL account balances, created by the FSA, for reasonableness.

9. HQ or FIELD BUSINESS ANALYST (BA) will:

- a. Track and collect management performance data, identify deficiencies, and recommend corrective actions.
- b. Consolidate portions of unit performance reports on a daily/monthly/annual basis to assist in maximizing financial and business performance.
- c. Assist with a successful bottom-up budgeting process resulting in an effective/efficient approved funding plan.
- d. Assist in tracking funding allocations to ensure effective/efficient supply chain mission performance.
- e. Execute price changes and examine price anomalies/adjustments to ensure compliance with agency pricing policies, rules, and procedures; ensure items are correctly priced; and assess impact on overall budget and cost recovery rates.
- f. Assist with the preparation of cost allocations applied to designated supply chain subunits.
- g. Assist maintaining both reimbursable and non-reimbursable internal orders to track labor and non-labor costs.
- h. Prepare and submit funding documents (i.e., Military Interdepartmental Purchase Request (MIPR)).

ENCLOSURE 3

PROCEDURES

1. GENERAL EQUIPMENT

a. Overview. This section outlines the DOD accounting policies for General Equipment.

(1) Definitions.

- (a) Property, Plant and Equipment (PP&E) is defined by the Statement of Federal Financial Accounting Standard (SFFAS) No. 6, Accounting for Property, Plant, and Equipment (Reference (d) as tangible assets that:
 - 1. Have an estimated useful life of 2 or more years,
 - 2. Are not intended for sale in the ordinary course of business, and
 - 3. Are intended to be used or available for use by the entity.
- (b) General Equipment is defined by SFFAS No.6 (Reference (d) as any General Equipment used in providing goods or services and as having one or more of the following characteristics:
- $\underline{1}$. It could be used for alternative purposes (e.g., by other federal programs, state or local governments, or non-governmental entities) but is used to produce goods or services, or to support the mission of the entity, or
 - 2. It is used in business-type activities, or
- $\underline{3}$. It 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 other hospitals).
 - (c) Reporting of PP&E by Defense Working Capital Fund (DWCF) Activities
- 1. PP&E with a cost of \$250,000 or more is procured through the Capital Investment Program (CIP) and is identified as CIP PP&E. PP&E costing below \$250,000 based on the DLA Capitalization Threshold Table, <u>Appendix 5</u>, is procured using operating funds and is identified as operating PP&E.
- <u>2.</u> CIP PP&E and operating PP&E is recorded separately in the activities accounting systems. The depreciation related to each type of PP&E is recorded and identified separately in the activities accounting systems.

- 3. There is no change to the format for Accounting Report (M) 1307 or AR (M) 1307). PP&E for both operating and CIP is reported on the AR (M) 1307, "Statement of Financial Position" by asset type. Depreciation for both operating and CIP is reported on AR (M) 1307 Part IV, "Expenses" by asset type.
- <u>4.</u> Separate budgetary accounts continue to be maintained for execution of operating and capital investment programs. The CIP budgetary accounts are used exclusively in reporting on the AR (M) 1307, Part VI "Capital Investment Program."
 - (d) The accountable property threshold is \$5,000.
- (e) If assets do not meet the accountable threshold, request concurrence to deactivate the record in EBS Asset Master.
- (f) Bulk purchases of General PP&E items that do not individually meet the capitalization threshold are expensed. Bulk purchases of General PP&E items that individually meet the capitalization threshold, are capitalized and recorded in a property accountability system that is capable of computing depreciation or interfaces with a system that is capable of computing depreciation. A bulk purchase for capitalization purposes is defined as:
- <u>1.</u> A single acquisition of many separate items that if purchased individually would not be material, but is material when purchased as a single acquisition, or
- <u>2.</u> A single acquisition of many separate items; some of which may be individually material.
- (g) Bulk Capital funded purchases will not be recorded on EBS Asset Master if the individual assets do not meet the capitalization threshold or accountable threshold.
- b. <u>Systems</u>. This section documents the key financial system and user roles that are utilized to support the GE lifecycle management processes. The key financial systems and user roles at DLA are highlighted below:

(1) Key Financial System

- (a) Enterprise Business System Financial Module (EBS-FI): Accounting Master Data establishes the framework for DLA's financial accountability.
- (b) The GL and financial hierarchy/structure are defined for transactional activity occurring in the financial core process area as well as other core processes.

(2) EBS User Roles

(a) Financial Operations Liaison (FOL)

- (b) Financial Services Analyst (FSA)
- (c) Accountable Property Officer (APO)
- (d) Accountable Property Manager (APM)
- (e) Accountable Property Officer Representative (APOR)
- (f) Business Analyst (BA)
- (g) Resource Analysis (RA)

2. DETERMINATION OF NEEDS

- a. <u>Overview.</u> A requirement is an established need that justifies the allocation of resources to accomplish the objective (mission). The determination starts with the identification of a new requirement for the activity or installation to perform. The requirement grows out of an assessment of ways the new mission can be accomplished. This life cycle event begins with considering the alternative ways this requirement could be satisfied and ends when the decision is made to pursue an equipment solution. Process flow charts summarizing the process can be found in <u>Appendix 1</u>.
- b. <u>Requirements.</u> Aspects of DLA's procure to pay process is reflected in the procedures described in this section. Responsibility for completing certain procedures is in most instances assigned to personnel other than those directly responsible for DLA assets accountability and management. These procedures underscore the importance of asset management personnel working closely with personnel outside of the asset management environment and remaining cognizant that accountable asset is procured routinely.

(1) Types of Funding

- (a) DLA uses DWCF operations and capital funds to purchase General Equipment, using a MIPR or contract award. DLA management and DS management must utilize professional judgment to determine if the equipment will be acquired through transfer or solicited by local DLA contracting activities or if funding will be sent to another Government agency for execution. Refer to the current GE Policy Cycle Memorandum (PCM).
- (b) The DWCF capital budget justifies the purchase of assets that equal or exceed capitalization thresholds and have a useful life of two or more years. The capital budget will include items purchased by a revolving fund with a unit cost that is greater than or equal to \$250,000.00. A revolving fund is a fund or account that remains available to finance an organization's continuing operations without any fiscal year limitation. Definitions of the types of assets purchased with DWCF capital budget are found in the DoD Financial Regulation, Volume 2B, Chapter 9. Refer to the current GE Policy Cycle Memorandum (PCM).

(2) Requirement Determination

- (a) Users at all levels of DLA identify the need for assets as an ongoing process during normal, daily activity. These needs are reviewed and assessed and some are translated into equipment requirements by management. Equipment purchases are only approved if it is deemed to be the most effective and efficient method to support mission needs.
- (b) When the equipment purchase is unplanned in the current fiscal year, DS will reprioritize to cover the cost of the equipment. When the equipment is planned in an out year, DS may request funding though the Program Budget Review (PBR) process.
- (c) For a funding request or authorization, the Program Manager (PM) works with his or her DS business office to fill out the FY20XX Funding Document Request/Request for Obligation form. The form is signed by the "requestor" (typically the PM), the "fund holder" (a designed individual(s) in each site's business office), and the "resource manager" (a DLA Finance employee). (Each site may have some variation on who the requestor is. The fund holder and resource manager are clearly identified.) DS has its own internal process for the approval of funding documents. A resource manager's responsibility is to confirm funds are available and to verify the purpose, time, and amount instruction pertaining to DWCF are within the confines of the DoD FMR to avoid Anti-Deficiency Act issues and internal DLA policies.

(d) DS Battle Creek uses the following process:

- 1. For a funding request or authorization, the PM works directly with DS Battle Creek budget analysts. These budget analysts accept funding requests from the PMs via e-mail, either by a DLA Form 1304 or FY20XX Funding Document Request/Request for Obligation form.
- 2. Each DS Battle Creek Supervisor has the delegated authority to sign funding requests/documents. The Site Director and Chief, Business and Administrative Services, DS Battle Creek, have further appointments as fund holders. When a supervisor signs a funding request (form) or submits their request via e-mail, they understand they are confirming funds are available (under their program) and they have verified that the purpose, time, and amount is in accordance with the DoD FMR/DLA Policies.
 - (3) <u>Establish Requirements.</u> The APO/APOR or other specialists must plan and schedule:
- (a) A review activity under their area of responsibilities to identify underutilized or excess assets which can be reassigned.
- (b) An analysis of new assets to be acquired with a goal to lower total costs through greater productivity, reduced maintenance costs, and longer useful life.
 - (c) An analysis of when to replace obsolete assets.

(d) For more information on establishing requirements refer to the FMR and DLAI 4214.

(4) <u>Justifying Requirements</u>

- (a) Asset records reflecting utilization of existing assets form part of the basis for justification of requirements for new assets. Complete and accurate asset records allow APO/APOR to more effectively justify requirements. Justifications may include:
 - 1. No similar asset on-hand or readily available.
- <u>2.</u> Similar asset on-hand is being used for approved programs. Requires coordination with program users indicating that a similar asset is fully utilized and therefore not available to satisfy the current requirement.
- <u>3.</u> Continued use of asset requiring replacement is not economical. Supporting asset records reflecting existing asset's age, maintenance/repair history and reliability/warranty if retired is the basis for replacement.
- (b) Given DLA does not currently have use standards, the requesting entity is responsible for writing a justification to validate the requirement and establish an acquisition strategy for an asset with acquisition costs anticipated to be \$250,000 or greater. Under Volume 11B, Chapter 58 of DOD 7000.14-R (Reference (c)), DLA requires the written justification to be in the form of an economic analysis (EA).
- (c) At a minimum, the EA will include an explanatory narrative of the need/requirement, feasible alternatives, significant assumptions, payback, and dollar benefits expected.
- (d) Equipment Specialists from DS Engineering and Equipment Management Branch will create a Business Case Analysis (BCA) for Equipment costing \$250,000 or above or \$50,000 or above for Document Services. The BCA documents the following:
 - <u>1.</u> Purpose of the Initiative (current sourcing and the situation that requires resolution)
 - <u>2.</u> Goal and Objectives (desired outcomes and consequences of not pursing the initiative
 - 3. Assumptions (analysis of payback period lease vs. buy)
- <u>4.</u> Requirements and Constraints (e.g., time, cost, performance, legislative, environmental)
- <u>5.</u> Description of Alternatives (e.g., document search of Excess Property Listing and the Utilization Report in EBS for similar equipment)

<u>6.</u> Benefits of new equipment

(e) The requirement is forwarded to the level within the DLA chain of command with each field site designating their approval authority.

(5) Capital Funding Approval Process (Appendix 7)

- (a) The Defense Logistics Agency Capital Funding Approval Process SOP documents the approval process from submitting the capital execution request form to the gaining DLA Chief Financial Officer (CFO) and/or delegate approval and issuing the Capital Annual Operating Budget ().
- (b) In September, the Capital Execution Guidance for the upcoming fiscal year is sent out to all DLA Capital Points of Contacts (POC) and J8 Field Directors. The guidance includes attachments for use: the FYXX Capital Execution Form and the FYXX Capital Investment Program Capital Execution Plan/Report. (See Appendix 2 for additional information relating to the Capital Execution Guidance Letter.) The letter is available for viewing on the Q:\J-86\COLLABORATION ROOM\Capital\Capital\FY## Execution\FY## Capital Execution Folder (## denotes current Fiscal Year)
- (c) The guidance provides instruction and any updates on processing the Capital Execution form, Minor Construction approval, and monthly execution reports. The Capital Execution form needs to be processed and approved before funds for the following Capital categories are made available: Non-ADP Equipment, ADP Equipment, and Software Development.
- (d) "FYXX Capital Execution Form" Field Activities will complete the form from "Capital Program/Project" at the top of the form to the "J6 POC for all asset documentation" section. (See attachment in <u>Appendix 2</u> for an example of the "Capital Execution Form".)
- (e) Once the form is completed, the coordination blocks are signed. Coordination blocks require hand written or digital signatures (no initials). The Functional Proponent/Sponsor and Command Concurrence must be signed before going either to the HQ J6 or DS-I. Once the HQ J6 or DS-I signs the request form, the form is sent to the HQ J86 Capital team. If the Capital request is a HQ Project/Program, the Command Concurrence line will be blank, since the HQ J6 and DS-I provide command concurrence.
- (f) The "DOC #" will be issued and tracked by the HQ J86 Capital team. Each request is logged under the Q:\J-86\COLLABORATION ROOM\Capital\FY## Execution\FY##aobs-issued (Under the Control Numbers Tab). All capital request forms are recorded in the control number tab; in the following sequence:
 - 1. 1st Position: Fiscal Year (FY) (which consist of 2 digits FY)
 - $\underline{2}$. 2nd Position: Business Area (Supply = S, Energy = E, Document Services = D)

- $\underline{3}$. 3^{rd} Position: Type of Capital (Non-ADPE = N, ADPE = A, Software Development = D)
 - <u>4.</u> 4th Position: Sequence #
 - 5. 5th Position: Capital Authorization #
- (g) The ION will be issued by the J86 Capital Team. The ION will be used for each project. The FSA at each site will create this ION for the program/project. This ION will also be noted on the Capital.
- (h) "FYXX Capital Investment Program, Capital Execution Plan/Report" is also included in the Capital Execution Guidance as an attachment (<u>Appendix 2</u>), filled out in the following sequence:
 - 1. 1st Field is the ION, as shown on the capital budget
- <u>2.</u> 2nd Field is one of the four capital categories: Non-ADP Equipment, ADPE, Software Development (include COTS), or Minor Construction.
 - $\underline{3}$. 3^{rd} Field is the Project name Do not segment projects.
 - 4. 4th Field is month/year when the amount is planned on being obligated
 - 5. 5th Field is month/year when obligation date changes, explain in Remarks
 - 6. 6th Field is amount shown on Capital Budget
 - 7. 7th Field is month/year obligation is recorded in financial system
 - <u>8.</u> 8th Field is Obligation Amount
- 9. 9th Field is Color coded (Green, Yellow, Red, Blue). Green is to obligate on planned date at or below budget authority. Yellow exceeds the planned date, explanation in remarks is needed. Red will not obligate in the current FY or exceed the budget authority, explanation is needed. Blue is fully obligated.
- (i) A monthly meeting with the CFO for review/approval of Capital requests is planned for the 2nd or 3rd Tuesday of each month.

- (j) After approval/disapproval by the CFO, J86 will notify the sponsoring activity of approval/disapproval, or any CFO questions/comments/concerns. If the CFO approves, the Capital Program will be adjusted accordingly.
- (k) Based on the current Capital Execution Guidance, there are times when projects/programs that were previously approved need additional funds to finish the project. If funds are available, an increase of up to 10% of the original cost may be granted with approval by the J86 Staff Director via and no adjustment to the capital request form is required. In all cases, Software Development projects must meet guidelines of the Defense Business Systems Management Committee certification process.
- (l) This process does not apply to Minor Construction, which is issued quarterly based on the execution plan. Further breakdown of the SOP is addressed in the DLA General Equipment Manual.

<u>Key Control 2</u> documents the internal control designed to ensure the funding of General Equipment is properly authorized and documented.

- c. Obligation Process. Information needed for this section.
- d. <u>Communication of Requirements.</u> Information needed for this section.
- e. <u>Inputs/Outputs</u>. **Table 1**, Determination of Needs Inputs/Outputs, outlines the tools or materials required to perform these procedures along with the end-product.

Table 1, Determination of Needs – Inputs/Outputs

Inputs	Outputs
Establish a requirement with justification for	A signed copy of the funding authorization
allocating funds.	letter to procure new assets.
Request asset through procure to pay process.	An economic analysis of a written
	justification.
Process funding authorization document.	

3. ACQUISITION OF GENERAL EQUIPMENT

- a. <u>Overview.</u> Management must take appropriate action to acquire equipment in the most effective and efficient manner possible when adequate equipment is unavailable. Detailed actions and responsibilities can be found in <u>Appendix 1 and Reference (j) DLAI 4214 Support Equipment Management</u>.
- b. <u>Acquisition Planning.</u> The process by which efforts of all personnel responsible for acquisition are coordinated into a comprehensive plan to fulfill the agency's need in a timely manner at a reasonable cost is acquisition planning. Acquisition planning includes developing the overall strategy for managing an acquisition. Acquisition planning begins as soon as funding documentation is received; preferably well in advance of the required fiscal year.

- c. <u>Methods of Acquisition.</u> Manner of Acquisition information is needed for this section (Transfers & Acquisitions).
- d. <u>Transfers.</u> This is the practice of filling valid requirements with excess Government equipment that is in serviceable or repairable condition. Such items can be obtained by the following means:

(1) Types of Transfers

- (a) Acquisition of excess, serviceable items from other DLA or DOD Activities. Excess DLA equipment lists are available in Equipment Management and Control System (EMACS).
- (b) Recovery of excess, serviceable, or repairable items from DLA Disposition Services or other DOD components. Equipment that has been acquired under HQ DLA authority must be reviewed periodically. Items that fail to meet their utilization goals (less than 80 percent of their respective targets) are subject to transfer to fill other valid requirements within the Agency.
- (c) APOs/APORs are required to use the following procedures when transferring material from DLA Disposition Services or other DOD components to DLA:
 - 1. Validate Requirements.
- <u>2.</u> Obtain appropriate acquisition authority for the type of equipment requested, as stated in paragraph 2.c. below. DLA Form 1311, Equipment Transfer or Return, and DLA Form 1730, Vehicle Technical Inspection, for motor vehicles, or a comprehensive inspection and technical evaluation of all equipment transfer candidates must accompany requests that require HQ DS-IP approval.
- <u>3.</u> Conduct the property transfer through the activity's APO/APOR in accordance with the procedures defined in the DLA Instruction, Accountability of DLA Property, Plant & Equipment.
- (d) The APO/APOR reviews the requirements to determine if the asset can be obtained through transfer within DLA or other governmental entities. Whenever possible, the APO/APOR will identify potential sources of supply that include:
 - 1. Reassignment within HQ DLA/DLA/DOD.
 - 2. DLA Disposition Services.
 - 3. Equipment Management and Control System (EQUIPMENT MANAGEMENT SYSTEM).

- 4. General Services Administration (GSA).
- <u>5.</u> Other Federal Agencies as per Federal Acquisition Regulation (FAR) Part 8 of Reference (e).
 - <u>6.</u> Mandatory Federal Supply Schedules.
 - 7. Augmentation.
 - (2) <u>Transfer Asset In.</u> (See <u>Appendix 3</u> for the Asset Transfer Job Aid.)
- (a) If an asset transfer is deemed the most advantageous acquisition method, and an asset meeting the requirements is available on the Reutilization, Transfer, and Donation (RTD) Website or Equipment Management & Control System (EQUIPMENT MANAGEMENT SYSTEM), the APO/APOR from the acquiring entity coordinates the transfer of the asset with the APO/APOR of the relinquishing entity through the creation of transfer document Internal Transfers (DD Form 1311).
 - (b) The necessary source information on the transfer documents includes:
 - Serial Number
 - Cost of improvements
 - Date purchased or constructed
 - Location
 - Original acquisition cost(s)
- Estimated useful life
- Amount of accumulated depreciation
- Condition
- Other relevant asset information (such as asset number and bar code)
- (c) If the above information is not available during the transfer of an asset, using DoD FMR 7000.14R, Volume 4, Chapter 6, Property, Plant, and Equipment, Section 104(B), the asset should be researched by the receiving entity's APO/APOR to determine an approximate value. The (RDV/FMV Form should be used (Appendix 8).
- (d) Cost, accumulated depreciation, and amortization estimates of the GE are made and documented to support the costs estimated and entered into EBS. The efforts undertaken along with the precision achieved in making PP&E asset cost estimates will be proportionate to the materiality and relative significance of the value of the asset involved.
 - 1. Estimates will be based on the FMV of the equipment.
- <u>2.</u> The estimations must be documented and at a minimum retained electronically in EBS Record Management for three years following the disposal of the asset to support the estimates of acquisition cost in EBS.
 - (e) The receiving APO/APOR will record the original acquisition date and cost.

- (f) The APO/APOR will compare the recorded costs to the amounts recorded on the relinquishing entity's property records. Source documents will be used to create the Asset Master Record.
- (g) All original associated costs for transportation, installation, etc. required to put the asset in the place are maintained to aid the APO/APOR in creating the Asset Master Record.

(3) External Transfers

- (a) If an asset transfer is deemed the most cost effective acquisition method, and an asset meeting the requirements is available on the Reutilization, Transfer, and Donation (RTD) Website or EMACS, the APO/APOR from the acquiring entity coordinates the transfer of the asset with the APO/APOR of the relinquishing entity through the creation of transfer document Internal Transfers (DD Form 1149).
 - (b) The necessary source information on the transfer documents includes:
 - Serial Number
 - Cost of improvements
 - Date purchased or constructed
 - Location
 - Original acquisition cost(s)

- Estimated useful life
- Amount of accumulated depreciation
- Condition
- Other relevant asset information (such as asset number and bar code)
- (c) If the above information is not available, the receiving entity's APO/APOR will estimate the value of the transferred asset.
- (d) The cost, accumulated depreciation and amortization estimates of the GE are made and documented to support the costs estimated and entered into EBS. The efforts undertaken along with the precision achieved in making PP&E asset cost estimates will be proportionate to the materiality and relative significance of the value of the asset involved.
 - 1. The estimates are based on the FMV of the equipment.
- <u>2.</u> The estimations are documented and at a minimum retained electronically in EBS Records Management for three years following the disposal of the asset to support the estimates of acquisition cost in EBS.
 - (e) The receiving APO/APOR record the original acquisition date and cost.
- (f) The APO/APOR will compare the recorded costs to the amounts recorded on the relinquishing entity's property records.
- (g) All original associated costs for transportation, installation, etc. necessary to put the asset in the place are maintained to aid the APO/APOR in creating the Asset Master Record.

- (h) The APO/APOR will ensure that the source documents from the relinquishing APO/APOR are maintained to evidence all transactions affecting the investment in the equipment prior to accepting the external transferred property on DD Form 1348-1A or DLA Form 1311. The source documents maintained by the APO/APOR should include:
- 1. Last approved invoice reflecting the total amount submitted for payment and received to date as well as supporting documents showing the depreciation already taken on the equipment; and Indirect Costs incurred internally by the gaining activity that relate to the new acquisition or capital improvement; or
- <u>2.</u> Evidence of in-house manufacture/assembly costs, including labor as well as supporting documents showing the depreciation already taken on the equipment; or
- 3. Documentation to support an estimate of the cost of similar assets at the time of acquisition; or
- <u>4.</u> Documentation to support an estimate of the current cost of similar assets discounted for inflation since the time of acquisition.

(4) <u>Internal Transfers.</u>

- (a) When equipment is transferred from one DLA activity to another, the accountable records will be changed to reflect the new owner's cost center and the remaining depreciation will be charged to the new cost center. The change in cost center will not have an effect on DLA's Financial Statements presented as a whole.
- (b) The change in Hand Receipt Number and/or HRH Name is covered in greater detail in the SOP *Update Hand Receipt Number or Hand Receipt Holder Name in EBS*.

Note: Once depreciation is activated, depreciation continues on the transferred asset until it is fully depreciated, transferred, turned in (no longer in use), reported lost, destroyed, damaged, or reclassified to a not-in-use status. For Non-DLA assets transferred in, an asset master must be created (AS01), must be valued (ABZP), and capitalization date must be properly recorded before depreciation will begin. Upon receipt of the asset and review of the supporting documentation, the APO/APOR of the acquiring entity signs and returns a copy of the transfer documents to the relinquishing entity. This exchange represents the acceptance of property and records the transferred asset into EBS. The transfer documents are at a minimum maintained electronically and uploaded into EBS as part of the asset record.

(5) <u>Assets on Loan.</u> DLA operations that collocate with one another, equipment may be loaned on a short-term basis to meet mission requirements. The HRH will internally keep track of equipment that is loaned out, but the asset records will not be changed.

(6) Depreciation of Externally Transferred Assets

- (a) Depreciation continues on the transferred asset until it is fully depreciated, transferred, turned in (no longer in use), reported lost, destroyed, damaged, or reclassified to a not-in-use status. Depreciation will not start until the APO/APOR creates an Asset Master Record in EBS (See Create Asset Master Shell Record).
- (b) If the transferred asset has remaining useful life, the receiving entity records the accumulated depreciation through the transfer date and depreciates remaining acquisition costs over the asset's remaining useful life using the straight line depreciation method. If the asset is fully depreciated, the acquisition cost and the accumulated depreciation are recorded by DLA for accountability purposes and accuracy of Note 10 of financial reporting.
- (c) The APO/APOR will ensure that the source documents from the relinquishing APO/APOR are maintained to document all transactions affecting the investment in the equipment prior to accepting the transferred property on DD Form 1348-1A or DLA Form 1311. The source documents maintained by the APO/APOR should include:
- 1. Last approved invoice reflecting the total amount submitted for payment and received to date as well as supporting documents showing the depreciation already taken on the equipment; and Indirect Costs incurred internally by the gaining activity that relate to the new acquisition or capital improvement; or
- <u>2.</u> Evidence of in-house manufacture/assembly costs, including labor as well as supporting documents showing the depreciation already taken on the equipment; or
- 3. Documentation to support an estimate of the cost of similar assets at the time of acquisition; or
- 4. Documentation to support an estimate of the current cost of similar assets discounted for inflation since the time of acquisition.
- (7) <u>Depreciation of Internally Transferred Assets.</u> EBS will automatically calculate accumulated depreciation (already taken by another entity) based on the information obtained for the other entity and entered into the asset master record. For inter-DLA transfers, the depreciation schedule will not be interrupted and is transferred via EBS.

(8) Receipt of Externally Transferred Assets.

a. Upon receipt of the asset and review of the supporting documentation, the APO/APOR of the acquiring entity signs and returns a copy of the transfer documents to the relinquishing entity. This exchange represents the acceptance of property and records the transferred asset into EBS. The transfer documents are at a minimum maintained electronically in EBS Records Management and uploaded into EBS as part of the asset record.

b. The APO/APOR will ensure that the source documents from the relinquishing APO/APOR are maintained to evidence all transactions affecting the investment in the equipment prior to acceptance on DD Form 1348-1A or DLA Form 1311.

(9) Receipt of Internally Transferred Assets.

- a. Upon receipt of the asset and review of the supporting documentation, the APO/APOR of the acquiring entity signs and returns a copy of the transfer documents to the relinquishing entity. This exchange represents the acceptance of property and records the transferred asset into EBS. The transfer documents are at a minimum maintained electronically in EBS Record Management and uploaded into EBS as part of the asset record.
- b. If the transferred asset has remaining useful life, the receiving entity records the accumulated depreciation through the transfer date and depreciated remaining acquisition costs over the asset's remaining useful life using straight line depreciation method.
- c. If the asset if fully depreciated, the acquisition cost and the accumulated depreciation are recorded by DLA for accountability purposes.

1. Commercial Leases – See DLAI 4214

e. <u>New Acquisitions</u>. General Equipment is procured IAW FAR, specifically part 7.102 (Reference (e)) which states that DLA personnel will plan acquisitions to ensure that DLA gets what it needs to attain mission goals in the most cost-effective manner. DLA's Procure-to-Pay process cycle documentation also includes key aspects of acquisition planning. The procedures for acquiring a new asset are highlighted below:

(1) New Acquisition Procedures – For additional guidance see DLAI 4214.

- (a) If the required asset is not available through DLA Disposition Services transfer or reutilization program, the acquisition of new equipment must be approved by the appropriate DS personnel.
- (b) If a new piece of equipment is to be procured to fill a requirement, DLA DS Equipment Specialists will create a BCA for Equipment costing \$250,000 or above or \$50,000 or above for Document Services. The BCA documents the following:
 - 1. Purpose of the Initiative
 - 2. Goal and Objectives
 - 3. Assumptions
 - <u>4.</u> Requirements and Constraints
 - <u>5.</u> Description of Alternatives

- <u>6.</u> Benefits of new equipment
- (c) All capital asset purchases are based on an approved BCA which serves as justification for the requirement.
- <u>1.</u> The BCA once completed and approved by the DLA approving official is incorporated either on the face of the requisition or as an attachment.
- <u>2.</u> The BCA is added by the APO/APOR to the asset file which is maintained throughout the acquired asset's lifecycle.
 - 3. Budgets are based on the outcome of the PBR process.
- 4. DLA forwards a request to a DLA contracting office to process the acquisition. If the funds are not available, the request is denied and returned to the requestor.
- <u>5.</u> The Contracting Office processes the request and forwards the award contract to a vendor, with copies to the requesting DLA office or field activity, and the custodial area APO/APOR.
- f. <u>Execute Funding.</u> Once a transfer is determined to not be adequate to fulfill the identified requirement, DLA will execute funding and purchase new equipment. The procedures for executing funding are highlighted below:
- (1) The BA receives the capital authorization form signed by the appropriate DS personnel.
- (2) The BA is responsible to ensure that funding authorization is approved prior to executing funding of a purchase for equipment.
- (3) The BA will only process funding for projects that have been forwarded to them from DS Facilities Sustainment and Equipment Engineering and Equipment Management Branch (DS-IS) and are properly authorized. The capital authorization form is considered properly authorized if it is signed by the appropriate DS personnel.
- (4) Service Providers (DLA Troop Support, General Services Administration (GSA), DLA Contracting offices, PLFAs/DFSP Management, etc.) will perform research to determine the best method of acquiring new equipment and will inform the BA of the estimated purchase price.
- (5) Service Providers will e-mail a copy of an estimate and the DLA Finance BA will establish the Purchase Request and Purchase Order in EBS based on the estimate.

- (6) The BA will obtain a copy of the capital authorization form and ensure that an ION has been created by DLA HQ Finance to track the funding in the AOB.
- (7) The BA confirms Capital Funds in EBS via transaction ZSF_STATUS_FUNDS to confirm that Capital funds have been loaded for Equipment purchases that have been identified as a Capital Purchase by DS (\$250K or more).
- (8) If the capital authorization form is for equipment valued at or above \$250,000 a determination will be made as to whether the asset will be constructed or a non-CIP process.
- (9) For a constructed asset, the BA will send the funding authorization memo to the FSA to have an ION created.
- (10) Once the FSA has created an ION for the purchase, the BA will include the ION in the purchase request and process the funding in accordance with P2P_PCM13=Outbound MIPR PCM.
- (11) For non-CIP purchases the APO/APOR, HQ, BA, FSA and DS/Site Receivers coordinate to create the Asset, secure funding, post value, and create/transfer the value to a Sub-Asset to begin depreciation.
- (12) The APO/APOR will create the initial Asset Shell via AS01 transactions in EBS, maintaining a copy of the Asset number to provide to the FSA & BA.
- (13) The BA communicates to the Finance Officer or Contracting Officer (CO) to create the MIPR Obligation or Purchase Order in EBS, referencing the Asset Shell.
- (14) The APO/APOR, FSA, or Project Manager will receive notice when final goods receipt is posted requiring action to determine whether the sub-asset is ready to be placed into Service for Depreciation to commence within EBS.
 - g. <u>Tracking Capital Assets.</u> The procedures for tracking capital assets are detailed below:
- (1) The BA requests an ION be created from the FSA via 'Capital' Internal Order # Request Form.
- (2) The FSA creates ION and AuC. The process of creating an Internal Order can be found in the "Property Accountability in EBS" manual. Upon completing, the FSA enters the AuC number on the form, signs, dates, and returns the original to the BA while keeping a copy for the capital asset record.
- (3) During the process of creating the ION/AuC, the FSA also prints out the following documents which become part of the asset record:

(a) Create Internal Order: Initial Screen

(b) Display Internal Order: Master data

(c) Display Asset: Master data

(d) Change Internal Order: Initial screen and

(e) Change Internal Order: Master data.

- (4) A folder is established for the accumulation of various asset documentation, emails, etc.
- (5) The FSA requests funding documentation from the BA. This may include purchase order (PO) and item number.
- (6) On a recurring basis, at least monthly and maybe more often, check the outstanding PO's for any activity. Take action as necessary.
- (7) As Good Receipts (GRs) are automatically settled, collect GRs supporting documentation from the BA or any other individuals who may provide such documentation.
- (8) After the Depreciation Report is run, which is normally the 26th of the month, but could be later depending on the calendar, enter all needed AuC entries accumulated for the month. This applies to both ION and WBS records. For the ION, use transaction KO88. For WBS, use transaction CJ88. The same transactions are used for final settlement as well.
- (9) After the AuC entries have been entered, log these transactions onto a spreadsheet that tracks by ION and WBS monthly per FY the total AuC balance. This spreadsheet can be reconciled with the trial balance on a monthly basis. The final AuC settlement, when entered, is also logged onto this spreadsheet as a negative entry and will bring the AuC balance of that particular asset to zero.
- (10) After the PO is obligated and the first goods receipt is entered, request via email, an asset shell from the APO/APOR. This email should include the name of the asset, the asset class, the useful life, the internal order or WBS number, copy of funding document such as the MIPR, contract number, and any other information that may be deemed necessary.
- (11) To keep track of your depreciating capital assets and accumulated depreciation it is suggested to create a spreadsheet listing all your assets by type/GLAC: Buildings/Building Improvements, Equipment, Software, Minor Construction, etc.; a tab for each asset type. Set up for each GLAC (tab) the initial cost, the accumulated depreciation, book value, Month Life, Monthly Rate, Activation Date, monthly depreciation for each asset, depreciation total for current year, accumulated depreciation, and book value for each asset. Formulas should be established to calculate the various computations on the spreadsheet. This spreadsheet is updated monthly with projected depreciation. Another tab should be created listing cumulative

totals by GLAC, separating asset balances from accumulated depreciation balances. These capital balances are reconciled monthly by running a 2KEE transaction identifying profit centers and capital GLACs.

- (12) On a monthly basis, the various spreadsheets used for capital are copied to eWorkplace by fiscal year then Capital. The name of this particular spreadsheet is "Depreciation" and it has 14 tabs and a number of the tabs are linked. Tab 1 rolls up the total depreciation budget, not only for the current year, but for out years as well. Tab 2 is for new assets in the out years and projected out year depreciation. The site capital budget provides future assets. The data rolls to tab 1. Tabs 3, 4, 5, and 6 are described above. Tabs 8, 9, 10, 11, are the annual budget projection and rolls up to Tab 7. Tab 7 is never changed except via changes to Tabs 8, 9, 10, and/or 11. Tab 12 is the cumulative totals of assets and accumulated depreciation by GLAC, also described above. It also lists the results of the monthly depreciation test, identifying Military Construction (MILCON) depreciation.
- (13) Monthly, prior to the 24th of the month, the asset retirement report is run using transaction S_ALR_87012052, followed by the depreciation test using transaction AFABN selecting "Test Run". The asset retirement report is run first because if an asset is retired prior to the end of the asset's depreciating life, the projected depreciation would need to be adjusted prior to running the depreciation test. The results of the depreciation test should match the "Total Gross" line of tab 7 of the capital spreadsheet for that particular month, within pennies.
- (14) After depreciation is run on the 26th of the month, a depreciation report is run using transaction FBL3N. This will produce a GL Account Line Item Display by GLAC.
- (15) AuC is monitored through the month by checking the activity of the PO. If a disbursement is identified without a goods receipt, than the Business Process Analyst (BPA) will contact the Capital BA requesting a copy of the goods receipt documentation and request the goods receipt be entered into EBS.
 - (16) Appendix 4 provides additional instructions on generating asset reports via OARP.

Key Control 3 documents the internal control designed to ensure asset additions and changes are adequately authorized and documented.

h. <u>Create Asset Master Record.</u> IAW DLA policy, the APO/APOR creates property records for assets with acquisition costs at or above the DLA capitalization threshold of \$250,000. (See <u>Appendix 5</u> for the Capitalization Threshold Table). Additionally, the APO/APOR will create property records for General Equipment above the accountability threshold \$5,000, but below the capitalization threshold of \$250,000, to support the costs of expenses for the current period. The DLA APO/APOR may create records for items with an original cost of less than \$5,000 if the property is considered sensitive or pilferable based on the pilferable items list issued by the Director of Installation Support. The procedures for creating the asset master record are highlighted below:

- (1) Creating an Asset Master Record is done in accordance with the Federal Accounting Standards Advisory Board (FASAB).
 - (2) The following rules apply when establishing accountable asset records:
- (a) General Equipment will be recorded at cost which includes all costs incurred to bring it to a form and location suitable for its intended use as per Statement of Federal Financial Accounting Standards (SFFAS) No. 6, "Accounting for Property, Plant, and Equipment" (Reference (d). Examples include:
 - 1. Amounts paid to vendors.
- $\underline{2}$. An appropriate share of the cost of government-furnished materials used in the production of end assets.
 - 3. Transportation charges to the point of initial use.
 - <u>4.</u> Handling and storage costs.
 - <u>5.</u> Labor and other direct or indirect production costs.
 - <u>6.</u> Legal and recording fees and damage claims.
 - 7. Fair value of donated equipment.
 - 8. Interest paid (not including late payment interest penalties).
 - <u>9.</u> Prorated share of nonrecurring cost associated with the development and production of equipment.
- (b) Accountable records must be established by the APO/APOR for all purchased, leased, or otherwise obtained, having a unit acquisition cost of \$5,000 or more; leased (capital leases) of any value (Reference (a)); and sensitive or classified (See Table 61 of DOD 4100.39-M-V10 (Reference (f)).
- (c) An asset is recognized when title passes to the acquiring entity, or when the asset is delivered to the entity or to an agent of the entity.
- (d) Electronic and hard copy accountable asset records are required and provide a complete trail of all transactions. In the event that historical information is not available, accountable records are appropriately annotated.
- (e) APO/APOR is responsible for creating and entering asset records in EBS for all accountable assets with an original acquisition cost of \$5,000 or more.
 - (f) APO/APOR will ensure that both electronic and hard copy asset records are kept

current. This involves ensuring that accountable asset records in EBS are supported by the documentation included in the hard copy asset file. When information associated with the asset changes, the APO/APOR will update the accountable records in both EBS and in the hard copy asset file.

- (g) DLA asset records in EBS may include:
 - <u>1.</u> Asset classification (i.e., equipment, software, etc.).
 - 2. Original acquisition cost.
 - 3. Date received and/or accepted.
 - 4. Asset DLA description.
 - 5. Location.
 - 6. Asset condition.
 - <u>7.</u> Part number, National Stock Number (NSN), manufacturer's serial number, bar code, or other unique identifier.
 - <u>8.</u> Contract number, PO number, or other procurement identification number.
 - <u>9.</u> Invoice and/or receiving report number.
 - 10. Transaction date.
 - 11. Estimated useful life.
- (3) Given costs are associated with establishing and maintaining each additional asset record, the APO/APOR will:
- (a) Ensure that the asset is appropriately designated for inclusion in one of the categories and that the designation is supported by documentation.
 - (b) Include the supporting documentation in the asset file.
- (4) DLA APO/APOR will establish asset records and maintain accountability for assets (of any value) provided to third parties (i.e., other Federal Agencies, State and local governments, foreign governments, or contractors) where the asset was formerly in DLA possession, and where title remains with DLA.
- (5) DLA APO/APOR will retain accountability for assets placed in an in-transit status until the recipient formally acknowledges receipt and acceptance.

- (6) The APO/APOR creates an Asset Master Record in EBS as equipment is transferred and acquired during the reporting period by completing transaction Create Asset Master Record (AS01). The following data fields (R-required) are entered to create an Asset Master Shell in EBS:
 - Asset Class (R)
 - Company Code (R)
 - Description
 - Serial Number (R)
 - Location
 - Hand-Receipt-Holder (R)
 - Business Area (PLFA) (R)
 - Cost/Fund Center
 - Plant Code (R)
 - Loan/Lease Code

- Agreement Number
- Condition Code
- UIC Code (R)
- Vendor
- Manufacturer
- Original Acquisition Year
- Original Value
- Purchase
- Classification Key (R)
- (7) During the creation of the Asset Master Shell, the user must select an asset class prior to saving the transaction. The asset classes that apply to the Equipment GLAC are 100180-100300, 100600, 110180-110300, 110480. The Asset Class identifies the asset as depreciable (for capitalized - recoverable or non-recoverable) or non-depreciable (noncapitalized) and identifies the asset in terms of a "descriptive category" and the number of projected "Useful Life" years. The asset class, asset value (acquisition cost), and capitalization date (placed in service date) are required to settle an asset and begin depreciation. If the APO/APOR does not enter informational required fields, EBS will notify the user that it is not completed.
- (8) The APM validates/gathers the Evidential Matter (see Internal Control 22) and documents the asset information using the EBS Capital Asset Creation Template. The template is sent to the APO/APOR for asset creation within EBS. Once the asset is entered into EBS, the APM will perform a review to verify the asset was entered into EBS accurately based upon the template and Evidential Matter. The APM will maintain the template for support along with the Evidential Matter of the asset created.
- (9) Once the Asset Master Record has been created, the APO/APOR will complete transaction Acquisition from Affiliated Company (ABZP) to post the acquisition costs to EBS. The APO/APOR will complete the following fields:

 - Posting Period
 - Company Code
 Asset Number
 Transaction Ty
 Original Cost Transaction Type

 - Asset Value Date
- (10) If the asset to be recorded is a component of, or improvement to, an existing asset record included in EBS, the APO/APOR references the existing asset record number. Once the transaction is saved a new asset record number is automatically assigned in EBS. The

APO/APOR references the new asset record number in the old asset record. This provides reference to all previous history of the original asset.

- (11) The APO/APOR creates an electronic copy of the asset file in EBS Services for Object to maintain Evidential Matter to support the asset cost and placed in-service date for new acquisitions and improvements to existing assets. The file, at minimum, will include the original acquisition cost, cost of improvements, placed in service date, estimated cost (if an estimate is prepared because an item was transferred from another federal agency without original cost, accumulated depreciation, other relevant transfer data) and supporting transfer documents (if the equipment was transferred from another federal agency). The APO/APOR and others will use the electronic copy of the asset file in EBS Services for Object to support the existence of the asset.
- (12) Access to perform EBS transactions Miscellaneous Transactions (ABSO), and Asset Retirement by Scrapping (ABAVN) is properly restricted in EBS to only the APM. EBS is configured to enforce segregation of duties among the EBS user roles. Access to execute transactions AS01 and ABZP is restricted to APO/APOR.
- (13) For detailed instructions on adding assets manually to EBS, refer to the SOP titled Create Asset Shell (AS01).
- (14) The FSA verifies capital equipment is properly classified as capital equipment. The FSA is aided in determining this based on the ION and the asset class selected by the APO/APOR. (See <u>Appendix 6</u> for a copy of the General Equipment Asset Master Routing Slip.) The FSA will make the final determination in depreciating assets based on the following criteria:
- (a) Assets with an original cost of \$250,000 or more will be expensed via equipment depreciation over the useful life of the asset that was determined during the creation of the Asset Master Record.
- (b) Assets with an original unit cost of under \$250,000 are expensed in the current period.
- (15) For constructed assets, the Financial Service Analyst creates an Asset under Construction Account to accumulate the costs to be capitalized until the asset is available for service.
- (16) Once all costs have been identified and posted to the Asset under Construction Account, the FSA will settle to the costs from the AuC Account to the permanent asset record.
- i. <u>Settlement of Asset Record</u>. The FSA will perform settlement of the AuC to the Asset Master Record for acquisitions, to record the new acquisition or the transfer of a new acquisition, ensuring it has been entered into EBS in a timely manner. The event that triggers the initiation of depreciation (process) will be addressed in Depreciation section in Volume 2 of this Manual, for specific information on each unique situation for the FSA.

- (1) The APM/APO/APOR complies supporting documentation (i.e., agreement/contract, MIPR, and/or invoices) to ensure asset ownership and record the appropriate asset class code, useful life and acquisition value.
- (2) The APM/APO/APOR validates the supporting documentation to the FSA for review and approval.
- (3) The FSA notifies the APO/APOR for correction if there is an incorrect asset class, useful life, and/or acquisition value assigned on the Evidential Matter.
- (4) The APO/APOR will create the General Equipment Asset Master Record using EBS transaction AS01.
- (5) The FSA will be notified of the newly created Asset Master Record via a Workflow ID message through email.

<u>Key Control 4</u> documents the internal control activity designed to ensure the asset class code, useful life and acquisition value are reviewed and approved prior to the creation of a new General Equipment Asset Master Record.

- j. Outbound MIPR. Information is needed for this section.
- k. <u>Inputs/Outputs</u>. **Table 2**, Acquisition of General Equipment Inputs/Outputs, outlines the tools or materials required to perform these procedures along with the end-product

<u>Table 2, Acquisition of General Equipment – Inputs/Outputs</u>

Inputs	Outputs
Documentation supporting the asset master	Results of management review.
record.	
Addition and changes report from EBS.	
Business Case Analysis.	

4. RECEIPT OF GENERAL EQUIPMENT

- a. <u>Overview</u>. This process begins on the loading dock to loading area when the PLFA receives the transferred or acquired asset and starts the process of inventorying and inspecting it before the activity signs for it. This process ends with the field activity accepting the asset by signing the DD Form 250 or Form 1149 as well as the DD Form 1348-1A and adding the asset to the accountable inventory. Depreciation starts here.
- b. <u>General Equipment Accountable Property Records.</u> This is done IAW the Federal Accounting Standards Advisory Board (FASAB). The procedures for accountable property records are highlighted below:

General Equipment

- (1) General Equipment will be recorded at cost which includes all costs incurred to bring it to a form and location suitable for its intended use as per Statement of Federal Financial Accounting Standards (SFFAS) No. 6, "Accounting for Property, Plant, and Equipment" (Reference (d)). Examples include:
 - (a) Amounts paid to vendors.
- (b) An appropriate share of the cost of government-furnished materials used in the production of end assets.
 - (c) Transportation charges to the point of initial use.
 - (d) Handling and storage costs.
 - (e) Labor and other direct or indirect production costs.
 - (f) Legal and recording fees and damage claims.
 - (g) Fair value of donated equipment.
 - (h) Interest paid (not including late payment interest penalties).
- (i) Prorated share of nonrecurring cost associated with the development and production of equipment.
- (2) Accountable records must be established by the APO/APOR for all purchased, leased, or otherwise obtained, having a unit acquisition cost of \$5,000 or more; leased (capital leases) of any value (Reference (a)); and sensitive or classified (See Table 61 of DOD 4100.39-M-V10 (Reference (f)).
- (3) An asset is recognized when title passes to the acquiring entity, or when the asset is delivered to the entity or to an agent of the entity.
- (4) Electronic and hard copy accountable asset records are required and provide a complete trail of all transactions. In the event that historical information is not available, accountable records are appropriately annotated.
- (5) APO/APOR ensures that both electronic and hard copy asset records are kept current. This involves ensuring that accountable asset records in EBS are supported by the documentation included in the hard copy asset file. When information associated with the asset changes, the APO/APOR will update the accountable records in both EBS and in the hard copy asset file.
 - (6) DLA asset records in EBS may include:

	(a) Asset classification (i.e., equipment, software, etc.).
	(b) Original acquisition cost.
	(c) Date received and/or accepted.
	(d) Asset DLA description.
	(e) Location.
	(f) Asset condition.
identifier.	(g) Part number, NSN, manufacturer's serial number, bar code, or other unique
	(h) Contract number, PO number, or other procurement identification number.
	(i) Invoice and/or receiving report number.
	(j) Transaction date.
	(k) Estimated useful life.
	Given costs are associated with establishing and maintaining each additional asset e APO/APOR will:

- (a) Ensure that the asset is appropriately designated for inclusion in one of the categories and that the designation is supported by documentation.
 - (b) Include the supporting documentation in the asset file.
- (8) DLA APO/APOR establishes asset records and maintains accountability for assets (of any value) provided to third parties (i.e., other Federal Agencies, State and local governments, foreign governments, or contractors) where the asset was formerly in DLA possession, and where title remains with DLA.
- (9) DLA APO/APOR retains accountability for assets placed in an in-transit status until the recipient formally acknowledges receipt and acceptance.
- c. <u>Receiving Assets.</u> Depending upon the acquisition method (transfer or acquisition), different steps will apply to the receipt of an asset. Below are the procedures for both receiving a transferred asset and acquiring an asset.
- (1) <u>Receiving Assets through Transfer.</u> Once the decision has been made to accept the asset transfer, the APO/APOR will coordinate efforts to ensure that the asset is inspected,

accepted and placed into service accurately and timely. The procedures for receiving a transferred asset are highlighted below:

- (a) The APO/APOR transfers the asset.
- (b) The APO/APOR obtains asset supporting source documentation.
- (c) The APO/APOR creates FI Asset Master Record 'AS01'.
- (d) The APO/APOR adds value to the transferred asset (if required).
- (e) The APO/APOR uploads supporting documentation to the FI asset record 'AS03'.
- (f) The APO/APOR adjusts useful life and expired useful life on the transferred asset (if required) 'AS02'.
 - (g) The APO/APOR establishes a hand receipt in EBS.
- (h) All assets needing identification should be included in a BCA to support acquisitions.
- (i) Prior to the DLA Contracting Office engaging in the procurement process to purchase an asset, the applicable custodial area APO/APOR will attempt to secure an asset that meets the requirements via reutilization/transfer.
- (j) The APO/APOR will communicate with the DLA Field Office or DLA personnel to determine if a qualifying asset can be reutilized within DLA.

(2) Asset Available for Transfer

- (a) The APO/APOR coordinates the transfer of the asset along with acquisition cost and receiving documentation between the losing and gaining offices.
- (b) The APO/APOR executes the transfers between DLA/DLA HRHs. A transfer document (i.e., DD Form 1348-1A) is maintained by the gaining APO/APOR in the hard copy asset file.
- (c) The gaining APO/APOR updates the EBS location data field. The net effect on the GL is zero given no change in original cost or accumulated depreciation.

(3) Asset Available for Reutilization

(a) The APO/APOR determines if the asset is available for reutilization by searching the DLA Disposition Services Web-enabled databases to determine if the asset is available via

transfer. This website offers detailed information on assets available for reutilization – including asset condition and location.

- (b) DLA Disposition Services disposes of excess assets received from the Military Services and Defense Agencies. The inventory changes daily and includes thousands of assets.
- (c) The APO/APOR contacts Disposition Services if the asset is available for reutilization.
- (d) DLA Disposition Services authorizes the transfer via a signed DD Form 1348-1A, which is completed and signed by the gaining custodial area APO/APOR, and coordinates the transfer from DLA Disposition Services to the gaining HRH.
- (e) DLA Disposition Services physically transfers the asset and a copy of the DD Form 1348-1A to the gaining HRH, or the HRH coordinates pickup of the asset from DLA Disposition Services.
- (f) The HRH forwards the signed documentation to the gaining custodial area APO/APOR once the HRH receives the asset and documentation.
- (g) The APO/APOR verifies that the asset was received through communication with the HRH and enters the asset into EBS.
- (h) The APO/APOR maintains documentation supporting the asset transfer in the hard copy asset file including the DD Form 1348-1A and the documentation obtained from the losing entity. Given the asset must be entered into EBS at the recorded book value at the time of transfer, the original documentation supporting cost and in-service date is applicable going forward.

(4) Assets Records Acquired via Transfer

- (a) Automated asset records for accountable assets acquired via transfer are added to EBS by the custodial area APO/APOR.
- (b) The original acquisition cost recorded will be the cost recorded on the losing Activity's automated accountable asset records net of accumulated depreciation. All Evidential Matter/paperwork will be transferred to the gaining agency.
- (c) The asset's fair value at the time of transfer is recorded if the gaining custodial area APO/APOR cannot reasonably ascertain the original cost from the losing Activity.
- (d) The net book value is increased by the gaining APO/APOR for associated costs related to transportation, installation, and other tasks necessary to place the asset in service.

- (e) Accumulated depreciation as of the transfer date is entered in the Prior Depreciation field in EBS by the APO/APOR in order to prevent depreciation from calculating as if the asset were newly purchased.
 - (f) The asset's remaining book value is depreciated over its remaining useful life.
- (g) The acquisition cost and accumulated depreciation are recorded in EBS by the gaining APO/APOR if the asset is fully depreciated as of the transfer date.
- (h) When appropriate documentation does not exist, required estimates are developed by the APO/APOR responsible for the asset and are based on DLA's established General Equipment Receipt Date Verification (RDV)/Fair Market Value (FMV), (Appendix 8) procedures. Documentation supporting the estimates is maintained in the asset file.
- (i) The effort and precision in making estimates should be proportionate to the materiality and relative significance of the value of the asset involved.
- (j) In the event historical evidential information is not available, the asset record is appropriately annotated. Records and supporting documentation are maintained according to DLA Records Schedule (Reference (g)).
- (5) <u>Asset Unavailable for Reutilization or Transfer.</u> If the asset is not available for reutilization or via transfer, the APO/APOR alerts the DLA Contracting Office via e-mail to initiate the asset acquisition process.

<u>Key Control 5</u> documents the internal control activity designed to ensure adequate segregation of duties and that EBS access to transfer assets are appropriately restricted.

- d. Receiving Assets through Acquisition. When the determination has been made to accept an acquired asset, the DLA Office or Field Activity warehouse/receiving personnel and APO/APOR will coordinate efforts to ensure that the asset is inspected, accepted and placed into service accurately and timely. The procedures for receiving an acquired asset are highlighted below:
- (1) The DLA Office or Field Activity warehouse/receiving personnel receive, sign and date the vendor's invoice and/or receiving documentation (i.e., DD Form 250, "Material Inspection and Receiving Report," commercial bill of lading, vendor packing list, etc.).
- (2) The warehouse/receiving personnel process the physical receipt of the asset and forward the documentation package to the custodial area APO/APOR.
- (3) The custodial area APO/APOR includes the invoice and receiving documentation in the asset file. The information is used to ensure that accurate acquisition cost, in-service date, and other pertinent data is input into EBS.
- e. <u>Government Furnished Property.</u> The procedures for Government Furnished Property are highlighted below:

- (1) All DLA owned government furnished property (GFP) in the hands of third parties (including contractors) is recorded and maintained in EBS regardless of the value. This includes assets provided as GFE/P.
- (2) GFP visibility will be maintained in EBS. GFP may be furnished to, or acquired by contractors under the provisions of a contract. Property of GFE/P will be coded in EBS using a Loan Lease Code of "C".
- (3) Property provided to a contractor under the terms of a contract assigned or transferred to the Defense Contract Management Agency (DCMA) for administration remains DLA property.
- (4) Contractor accountability and responsibility will be as set forth in the contract clause (see (FAR, Part 45.107 and FAR 52.245–1, 2, and 9 Reference (e). DLA property in the hands of the contractor which can be assets that have been transferred to the contractor by the authority of the appointed Government contracting official. In some cases, some Army equipment is considered reportable under the terms and conditions of the contract.
- (5) If the current contract does not require the contractor to report the on hand DLA property, the contract will be amended to add specific DLA reporting requirements.
- (6) The contracting officer representative (COR) or property administrator (PA) will maintain direct responsibility and control over the property in with Defense Federal Acquisition Regulation Supplement (DFARS) Procedures, Guidance and Information (PGI) 245-103-73.
- (7) When contracts are not assigned to DCMA and GFE or GFP is authorized and stipulated in the contract clause the issuing CO will appoint a COR when required; or a PA will administer, oversee, and maintain property accountability for the GFE or GFP issued to the contractor in accordance with the terms and conditions of the contract.
- (8) For contracts awarded under FAR and FAR 52.245–1 (Reference (e)) government property clause, accountability for GFP will be transferred via a contract modification from the contractor back to the PA responsible for property accountability over the property; however the property book office will create and maintain a GFP transfer listing PBUSE which will have authorization quantity and on hand quantity on the property book for fiduciary reporting and/or asset visibility purposes.
 - (9) APO/APOR, when directed through proper channels by the PA over the property required by a contract, will release the Government property to a contractor as GFP. The transfer of accountability of property provided to a contractor will be accomplished by using a DD Form 1149 (Requisition and Invoice/Shipping Document) or DD Form 250 (Material Inspection and Receiving Report) or DD Form 1348–1A (Issue Release/Receipt Document). The document transferring accountability will be approved by the same contracting office that approved the contract, or the COR, prior to the GFP

being provided to the contractor. APO/APOR will use the transfer document to establish a GFP asset listing in property book unit supply-enhanced (PBUSE). This asset listing will be used to track visibility of GFP contractor equipment. See PGI 245.103-71 Transferring Government Property Accountability. For further guidance see PGI 103.71.

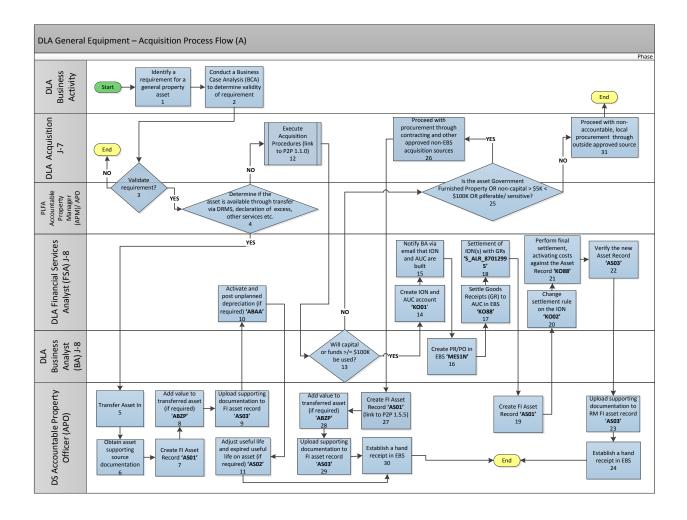
- (10) A Joint physical inventory of GFP will be conducted by the losing agency and the contractor prior to the beginning of the contract period. On completion of the inventory and written acknowledgment of receipt by the contractor via the DD Form 1149, DD Form 250, or DD Form 1348–1A and contract modification, the APO/APOR will post the transfer document as a loss to DLA hand receipt and gain to a contract GFP fiduciary record. A fiduciary record will be the contractors tracking method of accounting for GFP (that is, spreadsheet or designated contractor accounting system). The APO/APOR will continue to maintain the basic property book asset record for visibility of GFP transferred to the contractor. The COR will notify the APO/APOR upon contractor receipt, transfer, or disposal of any GFP during the life of the contract. The APO/APOR will update the fiduciary records as changes to GFP are communicated and in accordance with DLA.
 - (11) Upon termination or completion of the contract, a joint physical inventory by the contractor and the PA will be accomplished. A transfer document transferring accountability back to the COR and/or PA using DD Form 1149, DD Form 250, or DD Form 1348–1A. The CO will reconcile the transfer document for shortages and will approve the transfer prior to the APO/APOR acknowledging receipt and accepting accountability for the returned GFP. Upon completion of transfer document, the GFP asset listing for that contract will be discontinued.
- (a) For contracts awarded under FAR 52.245–1 (Reference (e)), accountability for GFP will be transferred on DD Form 1149, per AR 710–2 to the PA. The official property records will be maintained by the Government. The contractor will maintain Stewardship records. These records will be kept separate and distinct from installation property book records. Responsibility for GFP will be assigned to the contractor using the technical exhibit to the contract.
- (b) Any Contractor Acquired Property (CAP) acquired, fabricated, or otherwise provided by the contractor for performing a contract, and to which the Government has title is considered GFP. CAP that is subsequently delivered and accepted by the Government for use on the same or another contract is also considered GFP. Policy and procedures for accounting for CAP equipment will be in accordance with FAR 45 and 52.245–1 (Reference (e)).
- (12) GFP lost, damaged, destroyed, or stolen while in the possession of contractors will be processed under FLIPL. The purpose of processing a FLIPL report for assets lost by contractors is to provide the APO/APOR with an adjustment document to account for the loss of GFP only. This does not relieve or hold the contractor liable for lost, damaged, destroyed or stolen Government equipment.

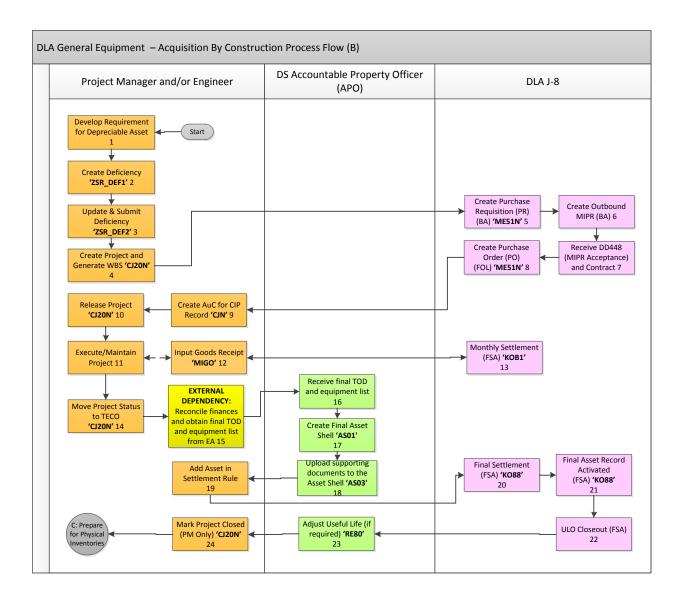
- (13) When loss of GFE on DLA accountable records involves possible contractor liability under a service contract, the contractor will process and report discrepancies, loss of Government property, physical inventory results, audits and self-assessment, corrective action and other property related reports as directed by the COCO. The report will be IAW FAR 52.245–1 (Reference (e)).
- (14) The CO and the PA will investigate the loss and make an independent finding as to the liability of the contractor. Once this is complete the CO or PA will provide a copy of the findings to the APO/APOR. The CO and PA is the final authority in determining relief or liability in regards to contractors.
- f. <u>Recording and Documenting Assets.</u> Maintaining accurate records and documentation is crucial to an organization's success. The documents supporting various stages in the asset lifecycle are maintained in accordance with DLA Records Schedule (Reference (g)). The procedures for keep General Equipment records and documentation are highlighted below:
- (1) The APO/APOR establishes a description in the Asset Master Record in EBS based on the information package supporting the asset acquisition.
- (2) The APO/APOR uses AS01 in EBS Create Asset Transaction Process to add assets to the Property Master following the desktop guide.
 - (3) Assets acquired are recorded and capitalized as of the date DLA takes custody.
- (4) Acquisitions of new "old" assets (already in service and purchased from an existing entity) which require the recording of the asset at its original acquisition cost with associated accumulated depreciation are entered into the EBS asset ledger using transaction code AS91.
- (5) This transaction code enters the asset in the asset sub-ledger but does not automatically post to the GL. Any subsequent changes or disposals in the asset sub-ledger to an AS91 recorded asset will however be automatically reflected in the GL.
- g. <u>Inputs/Outputs</u>. **Table 3**, Receipt of General Equipment Inputs/Outputs, outlines the tools or materials required to perform these procedures along with the end-product.

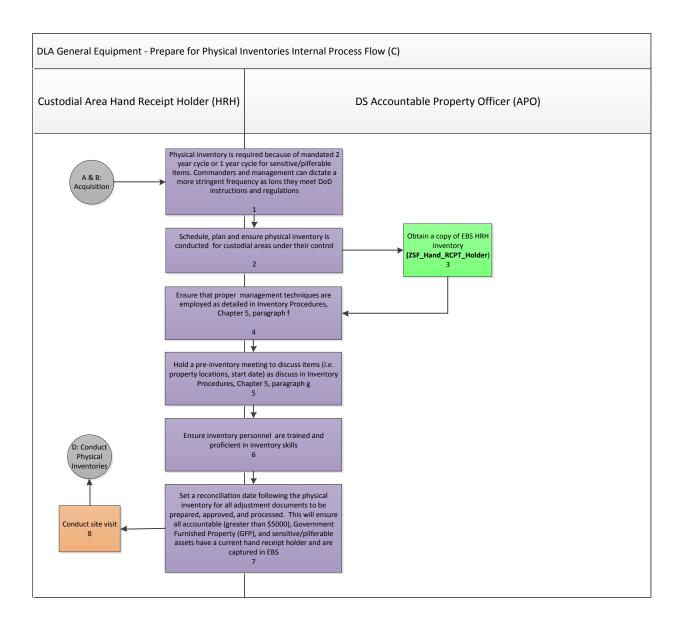
Table 3, Receipt of General Equipment – Inputs/Outputs

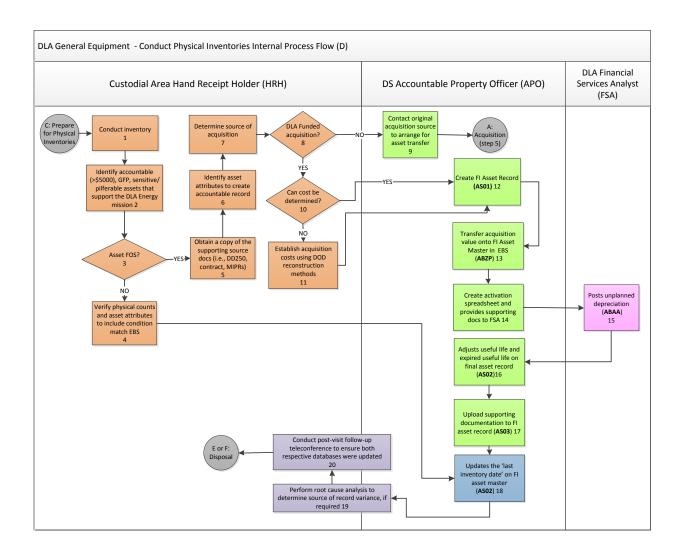
Inputs	Outputs
Documentation supporting the capital property	Results of management review.
reconciliations and property transfers.	

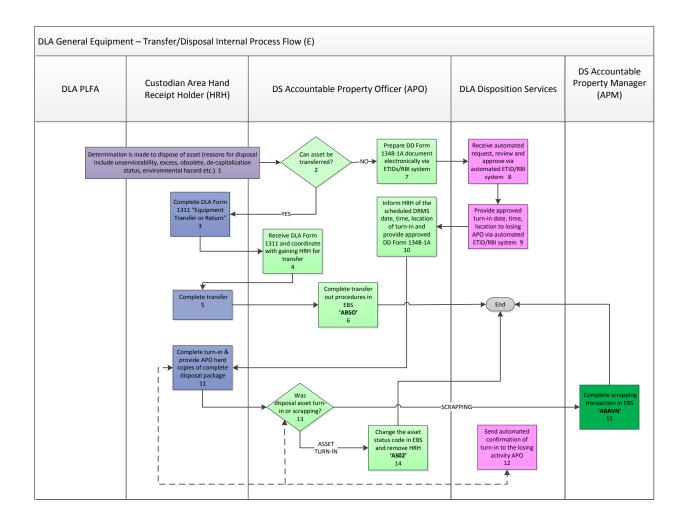
STANDARD OPERATING PROCEDURE FLOWCHART(S)

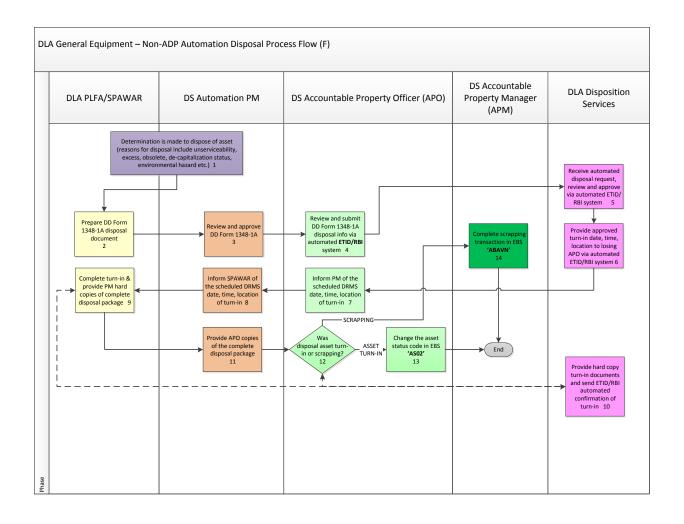












FY 2013 DWCF CAPITAL BUDGET EXECUTION MEMORANDUM



DEFENSE LOGISTICS AGENCY HEADQUARTERS 8725 JOHN J. KINGMAN ROAD FORT BELVOIR, VIRGINIA 22060-6221

MEMORANDUM FOR DLA FINANCE SITE DIRECTORS

SEP 25 2012

SUBJECT: FY 2013 DWCF Capital Budget Execution

The purpose of this memorandum is to issue detailed FY 2013 capital execution guidance.

All Non-ADP Equipment, ADP Equipment and Software Development projects will still require approval by the Director, DLA Finance. Each program/project sponsor must complete the capital request form at attachment 1, obtain Command and appropriate DLA Installation Support (DS-I)/DLA Information Operations endorsement, and submit to J86 for final review. J86 will coordinate the review and approval process with the Director, DLA Finance. To expedite this process, please ensure that all required information is on the request form. The sponsoring activity will be notified of the approval/ disapproval, and the Capital Program Annual Operating Budget (AOB) will be adjusted accordingly. Any previously approved project requiring a within scope increase of up to 10% may-be granted approval by J86 Staff Director. All Information Technology capital projects must follow the new Defense Business Systems Investment Process Management Guidance. This guidance will be furnished under separate correspondence.

Minor Construction includes work on a single real property asset or interdependent real property assets which together perform an overall functional purpose and cannot be separated from each other without impacting the usability and intended functional use of the facilities. All projects require preparation of an approved DD Form 1391, to include a pre-investment analysis. Additionally, all projects \$500,000 or greater still require DS-I approval prior to execution, National Environmental Policy Act review documentation and host site approval. In addition, each activity will provide a monthly summary (Attachment 2), of all approved projects to DS-I by the first of each month. Based on FY 2013 activity execution plans, J86 will issue the first quarter of capital authority requested on the first AOB.

Accurate and timely reporting of capital investment obligations is essential for successful management of the overall program. As in the past, we require a monthly status report on capital obligations including narratives for any line item varying 10% or more from the monthly plan. Format and additional guidance are contained in attachment 3. Monthly reports are due to J86 no later than the 10th workday of the month following the report period.

The points of contacts for this position are Sandra Vickers, J86, (703)767-7292, DSN 427-7292, or email: Sandra.Vickers@dla.mil and Andrea Green, (703)767-3060, DSN 427-3060, or email: Andrea.Green@dla.mil.

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Director, DLA Finance Chief Financial Officer

Attachments As stated

ASSET TRANSFER JOB AID

TRANSFER ASSET IN

- 1. TRANSFERRING ASSETS IN PROCEDURES
 - a. Identify a requirement for a general property asset.
- b. Conduct a Business Case Analysis (BCA) to determine validity of the requirement. (**DLA Activity**)
 - c. Collaborate with the DLA Acquisition (J-7) Directorate to determine if the requirement is valid. (APM/APO/APOR). (Internal Control No 3)
 - d. If it is determined that a valid requirement exists, determine if the asset is available through transfer via another DLA Activity or another governmental agency.
 (APM/APO/APOR)
- (1) Conduct inquiry with DLA Disposition Services. If a qualifying asset is available via transfer, coordinate the transfer with the losing organization.
- (2) If excess property meeting the requestor's specifications is unavailable via transfer, initiate an asset procurement. (APO/APOR)
 - e. Obtain asset supporting source documentation, DLA Form 1311 Equipment Transfer or Return, from the losing Activity) (**APO/APOR**) (Internal Control No 5).
 - f. Create final asset shell(s). (APO/APOR)
- (AS01: Create/Edit Asset Record Shell (APO) (Internal Control No 5).)
 - g. Add value to a transferred asset. (APO/APOR)
- (ABZP: Add Value to a Transferred Asset (APO) (Internal Control 6, DLAM 5000.02-V2)).
 - h. Upload supporting documentation to the FI asset master record. (APO/APOR)
- (AS03: Upload supporting documentation to the FI asset master record (**APO**) (<u>Internal Control</u> <u>5</u>)).
 - i. Adjust the useful life and expired useful life on the final asset record.
 - j. Establish a hand receipt in EBS.

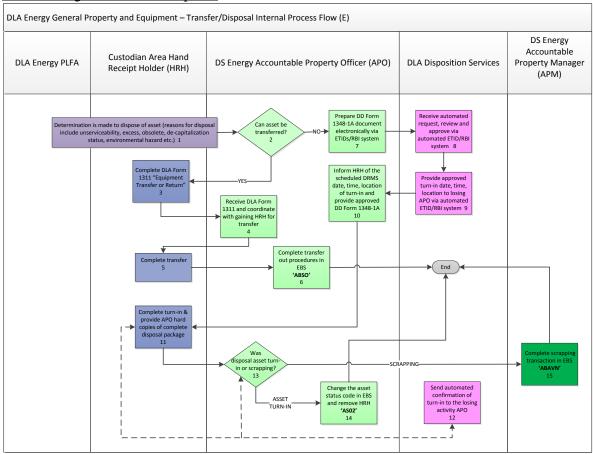
k. Post unplanned depreciation (FSA)

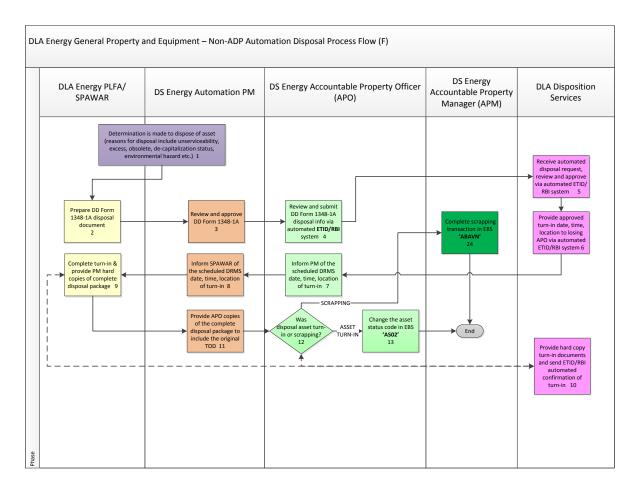
(ABAA: Post Unplanned Depreciation (FSA) (Internal Control No 4)).

- Adjust the useful life and expired useful life on the final asset record (APO/APOR)
 (AS02: Adjust Useful Life and Expired Useful Life on Final Asset Record (APO) (Internal Control No 4).
 - m. Establish a hand receipt in Enterprise Business Systems (EBS) (APO/APOR)

(ZSF_HRH_CHECK: Modify Hand Receipt Holder (HRH) Table ($\bf APO$)_(Internal Control 7, DLAM 5000.02-V2)).

Transferring Excess and Disposal





TRANSFERRING EXCESS AND DISPOSING OF GENERAL PROPERTY

2. DISPOSALS AND TRANSFERS PROCEDURES

- a. **PLFAs will collaborate with Custodian HRH and the DS APO/APOR** to determine whether to transfer or dispose of an asset. The reasons for transfer or disposal may include, but not limited to, serviceability, excess, obsolete, de-capitalization status or environmental.
 - b. Complete DLA Form 1311 "Equipment Transfer or Return." (HRH)
- c. Determine if the asset can be laterally transferred to a DLA Activity. If yes, coordinate the transfer with the gaining HRH to establish a date, time, and location for transfer. (APO/APOR)
- d. Complete the transfer per the APO/APOR instructions on given date, time, location (**HRH**)
 - e. Complete Transfer the Asset Out procedures in EBS (APO/APOR)

ABSO: Transfer-Out Property (Accountable Property Officer) (Internal Control No 5)

- f. If the APO/APOR determines that no lateral transfer potential exists, he/she reports the item as excess to DLA Disposition Services, using the Electronic Turn-in Document (ETID) interface. (APO/APOR)
 - g. Prepare and submit DD Form 1348-1A data into the automated ETID (APO/APOR)
- h. Receive automated request, review and approve via the ETID (**DLA Disposition Services**)
- i. Provide the approved turn-in date, time, location or the disapproval notification to the losing APO/APOR via the automated ETID (**DLA Disposition Services**)
- j. Receive DLA Disposition Services approval or disapproval and inform the custodian HRH or DS Automation PM of the scheduled turn-in date, time and location, also furnish a copy of the DD Form 1348-1A to the custodian HRH for delivery with the asset to the DLA Disposition Services (**APO/APOR**)
- k. Complete turn-in. For Non-ADP Automation provide hard copies of the complete disposal package to the DS Automation PM. (**HRH or Execution Agent**)

<u>NOTE</u>: See the 'USE OF DLA DISPOSITION SERVICES FOR TURN-INS' section for specific turn-in information. There are three options available for the physical transfer of the asset between the custodian (HRH) or Execution Agent and DLA Disposition Services:

- 1. They can arrange to have the asset transported to DLA Disposition Services.
- 2. DLA Disposition Services personnel can arrange to pick up the asset and transport it to the DLA Disposition.
- 3. The asset can be held at the current location and labeled Receipt in Place by DLA Disposition Services personnel.
- 1. Provide hard copies of the disposal documents to the Custodian HRH or Execution Agent representative physically turning the item in and send ETID confirmation to the losing APO/APOR (**DLA Disposition Services**)
- m. Provide the APO/APOR copies of the complete disposal package, for Non-ADP Automation include the original Turn Over Document ((HRH) or DS Automation PM)
- n. Receive ETID confirmation and complete turn-in package from the Custodian HRH or DS Automation PM (APO/APOR)
- o. Determine if the disposal was an asset turn-in or component scrapping by reviewing the associated documentation. Ensure disposed items are removed from EBS property records <u>no</u> <u>later than 30 days</u> after receiving confirmation of the disposal action. When assets are turned in as excess prior to being fully depreciated, the remaining book value (original cost less accumulated depreciation) is expensed in EBS automatically at the time the asset is retired from the active records. (APO/APOR)

p. If the transaction was an asset turn-in, then change the asset status code in EBS (APO/APOR)

AS02: Change Asset Data (APO) (Internal Control 5)

- q. If transaction involved an excess or unserviceable asset (i.e., scrapping of asset), notify the APM via email or telephonically (APO/APOR)
 - r. Conduct the scrapping transaction in EBS to retire the record (APM)

ABAVN: Asset Retirement (APM)

3. USE OF DLA DISPOSITION SERVICES FOR TURN-INS

- a. DLA Disposition Services is responsible for the disposition of all DOD-generated excess, surplus, FEPP, and other general property authorized for turn-in. To the extent possible, DLA Disposition Services will physically accept and process property for which it has accountability.
- b. The following types of property cannot be physically accepted by any DLA Disposition Services:
 - (1) Live animals.
 - (2) Ammunition, explosives, and dangerous articles (including incendiary products).
 - (3) Drugs, biological, and controlled substances.
 - (4) Nitrate based film.
 - (5) Used Psycho diagnostic Test Sets.
- c. DLA Disposition Services cannot accept (either physically or on its account) the following categories of property and reutilization is not applicable:
- (1) Radioactive waste and unusable material of a nonhazardous nature. This category includes, but is not limited to, classified cryptographic equipment, DOD inspection stamps and devices, and consecrated religious items.
 - (2) Classified material.
 - (3) Classified and unclassified information systems security material.
- (4) Property containing information covered by the Privacy Act (see paragraph B52, Chapter 4 of DOD 4160.28-M, "Defense Demilitarization: Program Administration" June 2011 (Reference (i)).

- (5) Refuse and trash (i.e., postconsumer waste material such as litter and rubbish). The collection of refuse and trash is the responsibility of the installation engineer.
- d. Usable property is turned in as individual line item, with its valid NSN, except as indicated below (unless authorized for batch lotting).
- e. All turn-ins to the DLA Disposition Services must be accomplished IAW DOD 4160.21-M-1, "Defense Demilitarization Manual," August 1997 (Reference (i)).
 - f. As noted above, the APO or APOR must properly fill out the turn-in documentation, (DD Form 1348-1A or 1348-2, "Issue Release/Receipt Document with Address"). The document is also referred to as a disposal turn-in document (DTID). The DTID must be legible and the APO/APOR must provide DLA Disposition Services a set of one original and three copies. This process is also automated using the (ETID interface. An approved ETID account must be established through AMPS.
- g. If the property can be identified by NSN, it will usually be turned-in as a usable item. This is the case despite the fact that the asset may be fully depreciated in DLA's property records.
- h. The APO/APOR must include certain required information on the DTID. The following information will be supplied on the DTID:
 - Unit of measure
 - Quantity
 - Fund
 - Precious Metals Identification Code
 - IT Identification Code
 - Disposal Authority Code
 - Demilitarization Code
 - Supply Condition Code

- Unit Acquisition Code
- Total Acquisition Code
- Weight and Cube, if available
- Nomenclature
- Document Number
- National Stock Number
- Category of Property
- i. Once DLA Disposition Services receiver has assured the APO/APOR that the property being turned in is accompanied by the required number of copies of the DTID and that the DTID or ETID has been properly prepared, the receiver will ensure that any special handling requirements have been met.
- j. If a discrepancy is detected during receipt and the APO/APOR (generator of the DTID/ETID) is present, accountability and physical custody of the property will remain with the generator until reconciled.
 - k. If discrepancies noted during DLA Disposition Services' receiving process are discovered

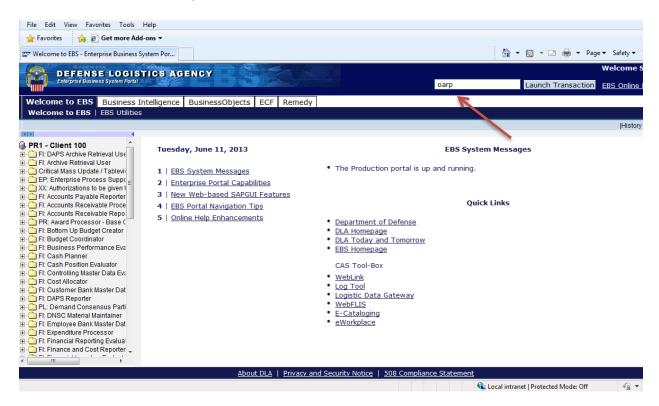
after provision of the receipt copy, the discrepancy will be processed IAW guidance contained in Defense Logistics Agency Instruction 4140.55, "Reporting of Supply Discrepancies," August 6, 2001, jointly published as Army Regulation 735-11-2//Secretary of the Navy Instruction 4335.18A/Air Force Joint Manual 23-215.

- 1. If a representative of the generating activity accompanies the turn-in, to the maximum extent possible, DLA Disposition Services will inspect and process items at the time they are turned- in. A receipt copy of the DTID is given to the activity's representative at that time and an electronic notification is sent through ETID. An authorized representative of DLA Disposition Services must sign and date blocks 22 and 23 of the DTID.
- m. Receipt copies provided upon delivery are provisional acceptance of accountability. Physical receipt of the property constitutes acceptance of responsibility. If the DLA Disposition Services does not provide the APO/APOR with a supply discretionary report (DRMS Form 917, "Property Disposal/Reject/Advice") within seven days of physical receipt of the property, the receipt copy of the DTID becomes the official receipt copy. At that time, the date and signature in blocks 22 and 23 constitute acceptance of accountability.
- n. For turn-ins made by common carrier, DLA Disposition Services will provide receipt copies no later than five days after delivery to the DLA Disposition Services. Processing of all property (i.e., receiving, inspecting, verifying, classifying, displaying, and inputting the receipt into the system) should be accomplished by DLA Disposition Services within five working days after physical receipt of the property.

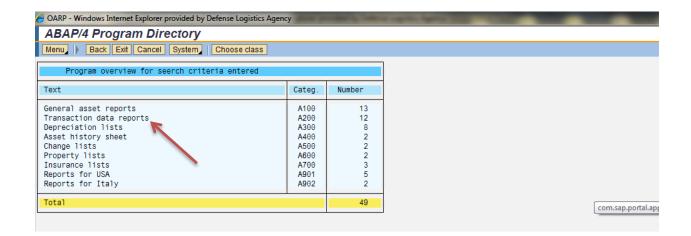
VARIOUS ASSET REPORTS VIA EBS TRANSACTION CODE OARP

EBS transaction code OARP provides access to many different asset-related reports. The guidance provided below outlines the steps to obtain the Asset Retirements report.

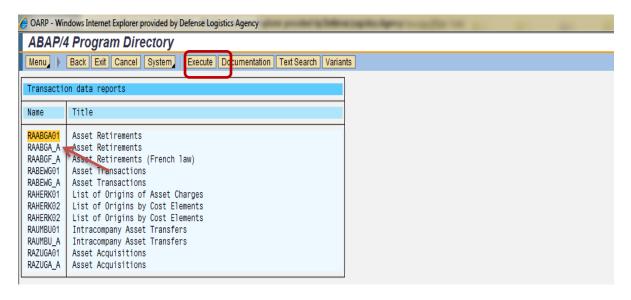
1. From EBS main screen, enter Transaction Code "OARP" and hit Enter



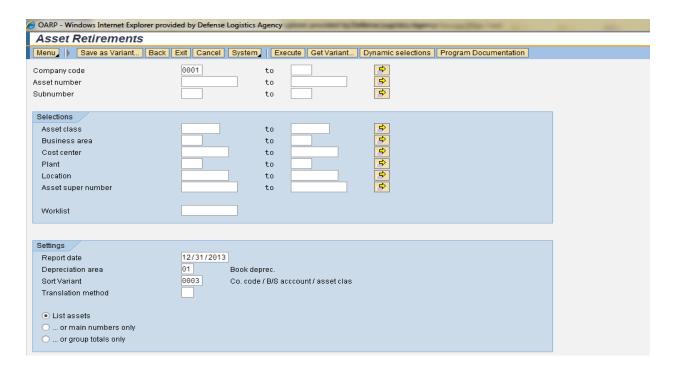
2. Double click on Transaction data reports



3. Select RAABGA01 and click Execute (or may select RAABGA_A)

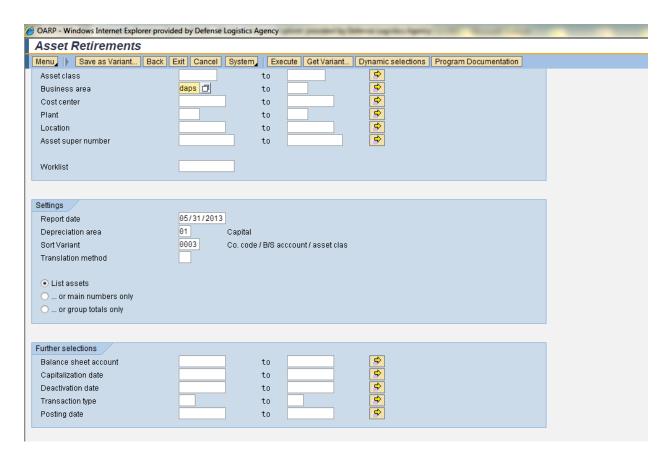


4. From this screen, various options are available to obtain the desired information. Note – Depreciation Area (01 - Capital or 02 – Non-Capital) must be identified. Two reports are required to obtain data for both Capital and Non-Capital assets.

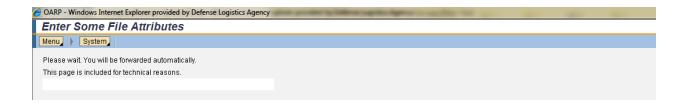




5. Change Company code to DLA1 and input other data as needed to obtain requested data and hit Execute.

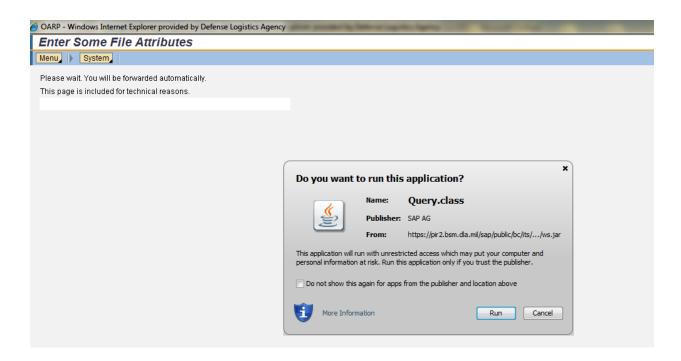


6. Next screen

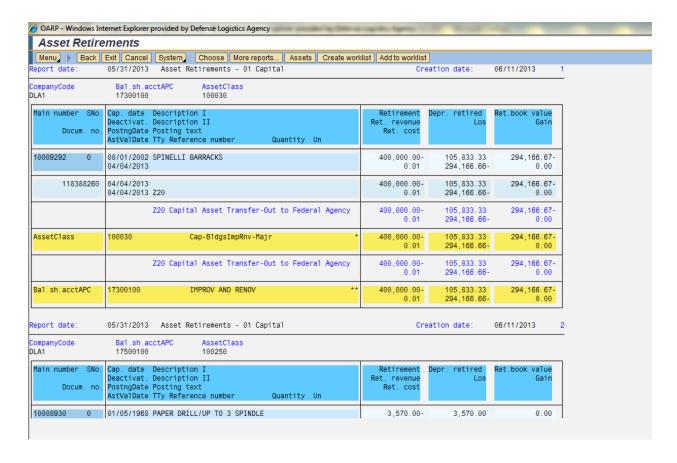


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7. Next screen – click Run, select non-email certificate and allow process



8. Example of report



CAPITALIZATION THRESHOLD TABLE

Effective Dates		Acquisition Costs		
From	То			
Prior to	10/1/1977	\$300		
10/1/1977	9/30/1984	\$1,000		
10/1/1984	9/30/1991	\$5,000		
10/1/1991	9/30/1993	\$15,000		
10/1/1993	9/30/1994	\$25,000		
10/1/1994	9/30/1995	\$50,000		
10/1/1995	9/30/2013	\$100,000		
10/1/2013	Present	\$250,000		





DEFENSE LOGISTICS AGENCY

HEADQUARTERS 8725 JOHN J. KINGMAN ROAD FORT BELVOIR, VIRGINIA 22060-6221

GENERAL EQUIPMENT ASSET MASTER RECORD ROUTING SLIP

PURPOSE: The purpose of this routing slip is to serve as Evidential Matter to support the

asset class code selection process documented in Key Internal Control Activity

No 7 – Asset Class Review and Approval.

DATE: February 19, 2014

SUBJECT: Asset Class Review and Approval – FSA sign off.

Procedures:

The asset class code is reviewed and approved prior to the creation of a new General Equipment Asset Master Record. The following procedures are to be followed prior to creation of a General Equipment Asset Master Record:

The Accountable Property Officer (APO/APOR completes this slip, using valid supporting documentation to ensure asset ownership, record the appropriate asset class code, useful life and acquisition value is accurate and based on supporting documentation (i.e. agreement/contract, MIPR and/or invoices). The APO/APOR sends the asset master routing slip and supporting documentation to the Financial Service Analyst (FSA) for review and approval. If the incorrect asset class, useful life, and/or acquisition value have been assigned on the routing slip, the FSA notifies the APO/APOR, who in turn, corrects the asset class, useful life, and/or acquisition value. Upon approval, the FSA will sign the routing slip as evidence of review and approval. The APO/APOR will create the General Equipment Asset Master Record using EBS transaction AS03. The FSA will be notified of the newly created Asset Master Record via a Workflow ID message through email.

UID:	
ASSET CLASS CODE:	_
USEFUL LIFE:	
ACQUISITION VALUE:	_
Accountable Property Officer	Date
Financial Service Analyst	——————————————————————————————————————

Standard Operating Procedure (SOP), Capital Funding Approval Process

The purpose of this SOP is to document the Capital funding approval process from submitting the capital execution request form to gaining DLA Chief Financial Officer (CFO) approval and issuing the Capital Annual Operating Budget (). In September, Capital Execution Guidance for the upcoming fiscal year is sent out to all Defense Logistics Agency (DLA) Capital Points of contact (POC) and J8 Field Directors. The Guidance provides instruction sand any updates on processing the Capital Execution form, Minor Construction approval, and monthly execution Reports. This SOP focuses on steps for completing and getting approval of the Capital Execution Form. This Form needs to be processed and approved before funds for the following Capital categories are made available: Non-ADP Equipment, ADP Equipment, and Software Development.

NOTE: Based on the current year Capital Guidance letter, the process does not apply to Capital Minor Construction - - funding for this category is issued quarterly based on the execution plan.

Steps for Funding Approval:

- 1. Capital Guidance Letter with attachments is sent out by the end of September. The letter is available to view on the Q:\J86\COLLABORATION_ROOM\Capital\FY##Execution\FY##Capital Execution Folder (## denotes current Fiscal Year)
- 2. Field Activities will complete the form (see attachment), from "Capital Program/Project" at the top of the form to the "J6 POC for all asset documentation" section.
- 3. Once the form is completed, the coordination blocks must be signed. Coordination blocks require hand written or digital signatures (no initials). The Functional Proponent/Sponsor and Command Concurrence must be signed before going to either the Headquarters (HQ) J6 or HQ DLA Installation Support (DS) POCs. Once the HQ J6 or the HQ DS POCs sign the request form, the form should be sent to the HQ J86 Capital team. NOTE: if the Capital request is a HQ Project/Program then the Command Concurrence line will be blank, since the HQ J6 and the HQ DS POCs provide command concurrence.
- 4. The "DOC #" will be issued and tracked by the HQ J86 Capital team. Each request is logged under the Q:\J-86\COLLABORATION_ROOM\Capital\Capital\FY ## Execution\FY##aobs-issued (Under the Control Numbers Tab). All capital request forms are recorded in the control number tab; in the following sequence:
 - 1st Position: Fiscal Year (FY) (which consist of 2 digits FY)
 - 2^{nd} Position: Business Area (Supply =S, Energy = E, Document Services = D)
 - 3rd Position: Type of Capital (N=Non-ADPE, A=ADPE, S=Software Development)

4th Position: Sequence #

5th Position: Capital Authorization #

- 5. A monthly meeting with the CFO for review/approval of Capital requests is planned for the 2^{nd} or 3^{rd} Tuesday of each month.
- 6. After approval/disapproval by the CFO, J86 will notify the sponsoring activity of approval/disapproval, or any CFO questions/comments/concerns. If the CFO approves, the Capital Program AOB will be adjusted accordingly.
- 7. Based on the current Capital Execution Guidance, there are times when projects/programs that were previously approved need additional funds to finish the project. If funds are available, an increase of up to 10% of the original cost may be granted with approval by the J86 Staff Director via AOB and no adjustment to the capital request form is required. In all cases, Software Development projects just meet guidelines of the Defense Business Systems Management Committee certification process.
- 8. The enclosure provides an example of the FY14 Capital Execution Form and the Description List for information that needs to be completed.

Please refer any questions or concerns regarding this SOP to Sandy Vickers 703-767-7292 or Andrea Green 703-767-3060.

Note: Appendix 2 of this manual provides an example of the FY14 Capital Execution Form and the Description List identified in Number 8 above.

DLA Receipt Date Verification (RDV) / Fair Market Value (FMV) Accountability Report

	DEFE	NSE LOGISTICS	AGEN	CY	Tal	ble Key_ID 677	75
(10 : J)	RECEIPT DATE V	ERIFICATION (RDV)/FAIR M	IARKET VAI	LUE (FMV)		
		ACCOUNTABILIT	Y REPO	RT			
Location	F	ile_Date	Barcode		Serial_Num		
Descriptio		EBS_Asset_Num			Manufact_Year		
Old_Barcode_JON		Stock_N		Acq_Cost		Lifecycle_Yrs	
Activ_Date	Accum_Depr:	Bool	k_Value				
Select Appropriate	Description			Doc Use	other - Req	uires Summary	
		Cost or Performance Date					
_	ers date verified using data plate				*		data
-	er contacted to verify date for Red					-	
,	epreciated Assets only. Date is 6				•		
R5 Utilized data	a from an asset with a similar seri	al number. Used the simila	r asset's ac	ctivation date. S	imilar asset is identif	ied in the Summ	nary
	in EMACS. If date is within 6 mon			_			
R7 No valid rec	eipt date could be established. R	ecommend Full Depreciation	on of the as		onths in Service Bas		
R8 Item is <\$10	00K, > 10 years and Fully Deprec	iated. No RDV or FMV is re	equired for	this asset.		ate Calculation	
Verified Receipt Dat				Ca	alc_Months_In_Servi	ce:	
CMT10 L Item r	equires a detailed description. Se	ee Summary section for det	ails.		rified Lifecycle (in ye	ars	
_	Cala Assum Paga						
CMT12 Updat	tes recommended to APO for RD	V data in DPAS/EBS.			lc_Accum_Depr		\$0.00
APO/Contact Name:				Ca	IIC_BOOK_Value	,	\$0.00
These initials	s verify that the Inspector has veri	ified that the Depreciation (Calculations	s and Book Valu	ue have been review	ed for this asset	
SELECT Appropria	ate Description Utilized for FMV	determinations.	FMV	/_Cost	This i	s the FMV valida	ated cost
○ F1 FMV is NOT	REQUIRED Item is Fully Depre	ciated (based on RDV) o	r Full Depi	reciation Reco	mmended (see Sum	nmary)	
F2 Qualified Co	st Document available.	F3 Obtained	qualified co	st document fro	m vendor or manufa	cturer.	
○ F4 Used value of	of an identical item with the same	Acquisition Year				r item serial/bar	
○ F5 Used value of	f an IDENTICAL item with differer	nt acquistion year. Value ac	djusted for i	inflation		al item serial/ba r item serial/bar	
○ F6 Used value of	f a SIMILAR item with SAME acq	uistion year. Value adjuste	d for inflatio	on J	Inflation Calcu		code
F7 Used value of	of a SIMILAR item with DIFFEREI	NT acquistion year. Value a	adjusted for	rinflation	www.halfhill.com		
Source for Value							
CMT13 Acqui	sition Cost Verified	Accumulated Depreciation	is Correct		Inspecto	or's Name to Co	nfirm
	No cost or depreciation updates	•	ata is accur	ate			
	No updates recommended. Item Updates recommended to DPAS		/Canitalizat	ion Date			
Recommend 4	Documentation Not Required - 1						
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GLOSSARY

PART I. ABBREVIATIONS AND ACRONYMS

ATT - Automatic Identification Technolog	cation Technology
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AM – Asset Management

APM – Accountable Property Manager

AOB – Annual Operating Budget

APO- Accountable Property Officer

APOR – Accountable Property Office Representative

AT&L – Acquisition, Technology & Logistics

AuC – Asset under Construction

BCA – Business Case Analysis

BPA – Business Process Analyst

BW - Business Warehouse

CAP – Contractor Acquired Property

CFO - Chief Financial Officer

CFOA – Chief Financial Officers Act

CIP – Capital Investment Program

DLA – Defense Logistics Agency

DFSP – Defense Fuel Support Point

DLAI - Defense Logistics Agency Instruction

DLA Disposition Services – Defense Reutilization and Marketing

DOD – Department of Defense

DS – DLA Installation Support

DS-I – DLA Installation Support, Installation Management Office

DTID – Disposal Turn-In Document (DD Form 1348-1A, Issue Release/Receipt Document)

DWCF - Defense Working Capital Fund

EA – Economic Analysis

EBS – Enterprise Business System

EMACS- Equipment Management and Control System

FAR – Federal Acquisition Regulation

FI – Financial Accounting

FLIPL – Financial Liability Investigation of Property Loss

FMR – Financial Management Regulation

FMV - Fair Market Value

FOS - Found on Site

FSA – FSA

GAAP – Generally Accepted Accounting Principles

GFE/P – Government Furnished Equipment/Property

GL – General Ledger

GLAC – General Ledger Account Code

GR – Gross Receipt

GSA – General Services Administration

HQ – Headquarters

HRH - Hand Receipt Holder

ION – Internal Order Number

IPRB – Installation Planning and Review Board

IT – Information Technology

IUID – Item Unique Identification

LDDS – Lost, Damaged, Destroyed, or Stolen

MILCON – Military Construction

MIPR - Military Interdepartmental Purchase Request

NSN – National Stock Number

OUSD - The Office of the Under Secretary of Defense

PA – Property Administrator

PBR – Program Budget Review

PLFA – Primary Level Field Activities

PM – Program Manager

PO – Purchase Order

PP&E – Property, Plant, and Equipment

RDV – Receipt Date Verification

RTD – Reutilization, Transfer, and Donation

SFFAS – Statement of Federal Financial Accounting Standards

SGL – Standard General Ledger

SOP – Standard Operating Procedures

SPO - Sub-Process Owner

UID – Unique Identification

UII – Unique Item Identifier

USSGL – United States Standard General Ledger

WBS - Work Breakdown Structure

PART II. DEFINITIONS

<u>Acceptance</u> – A formal certification that goods or services have been received and that they conform to the terms of the contract.

<u>Accountability</u> – The obligation imposed by law or lawful order or regulation on an officer or other person for keeping accurate record of property, documents, or funds. The person having this obligation may or may not have actual possession of the property, documents, or funds. Accountability is concerned primarily with records, while responsibility is concerned primarily with custody, care, and safekeeping.

<u>Accountable Property</u> – Property with an acquisition cost equal to or in excess of DOD's current accountability threshold (\$5,000), or deemed sensitive and/or classified. Accountable property records must be established for accountable property in EBS.

<u>Accountable Property Officer</u> – An individual who, based on his or her training, knowledge, and experience in property management, accountability, and control procedures, is appointed by proper authority to establish and maintain an organization's accountable property records, systems, and/or financial records, in connection with Government property, irrespective of whether the property is in the individual's possession.

<u>Accountable Property Record</u> – The record contained within the accountable property system of record.

<u>Accountable Property System of Record</u> –The system used to control and manage accountable property records; a subset of existing organizational processes related to the lifecycle management of property; the system that is integrated with the core financial system.

<u>Acquisition</u> – Acquiring property through purchase, lease, or other means, including transfer or fabrication, whether the assets are already in existence or must be created, developed, or constructed.

<u>Acquisition Cost</u> – The amount, net of both trade and cash discounts, paid for the property, plus transportation costs and other ancillary costs.

<u>Administrative Property</u> – A subcategory of General Equipment, used for grouping property that is operationally distinct from military and other equipment. Administrative property is typically less than mission critical. Examples include: desktop computers and peripherals, furniture, and office equipment.

Asset – A generic term meaning any item of equipment or other accountable property.

<u>Automatic Identification Technology - The</u> family of technologies that improves the accuracy, efficiency, and timeliness of material identification and data collection. AIT media and

devices include, but are not limited to, linear and two-dimensional bar code symbols and their readers; magnetic stripe cards; integrated cards, i.e., smart cards; optical memory cards; radio frequency identification (active and passive); contact memory-button devices; and magnetic storage media.

<u>Book-to-Floor Inventory</u> – A comparison of asset data recorded in EBS to the physical assets on the floor.

<u>Capitalize</u> – To record and carry forward into one or more future periods any expenditure the benefits from which will then be realized.

<u>Capital Improvement</u> – Any improvement that increases the useful life, efficiency, capacity, size of an existing asset or modifies the functionality or use of the asset, regardless of the source of funding or capitalization threshold.

<u>Capital Improvement Placed In Service Date</u> – The calendar date the improvement is available for use. The date on which a leasehold improvement (capital improvement) is made to a leased facility. On this date, the government assumes liability and the warranties begin for the capital improvement. Also includes date of leasehold improvements.

<u>Capital Lease</u> – Leases that transfer substantially all the benefits and risks of ownership to the lessee. If at its inception, a lease meets one or more of the following criteria, the lease is considered a capital lease:

The lease transfers ownership of the property to the lessee by the end of the lease term.

The lease contains an option to purchase the leased property at a bargain price.

The lease term (the portion not subject to cancellation, plus all periods, if any, representing renewals or extensions that can reasonably be expected to be taken) is equal to or greater than 75 percent of the estimated economic life of the leased property.

The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property. See Volume 4, Chapter 6 of Reference (b).

<u>Contract</u> – Any enforceable agreement, including rental and lease agreements and purchase orders, between an Agency and a business concern for the acquisition of property or services.

<u>Contractor Acquired Property</u> – Any property acquired, fabricated, or otherwise provided by the contractor for performing a contract, and to which the Government has title. Although the Government may have title, CAP has not yet been delivered. CAP that is subsequently delivered to the Government for use on the same or another contract is considered Government Furnished Property.

<u>Controlled Inventory Items</u> – Property with characteristics that may require them to be identified, accounted for, secured, segregated, or handled in a special manner to ensure their safekeeping and integrity. See Table 61 of Reference (f). Controlled Inventory Items are (in DLA sending order of the degree of control normally exercised):

<u>Classified Items</u> – Property requiring protection in the interest of national security.

<u>Pilferable Items</u> – Property that has a ready resale value or application to personal possession and that is, therefore, especially subject to theft.

<u>Sensitive Items</u> – Property requiring a high degree of protection and control due to statutory requirements or regulations (i.e., narcotics and drugs, precious metals, high value or highly technical assets, hazardous assets, or small arms, ammunition, explosives, and demolition material).

<u>Custodial Area</u> – A segment of the accountable area, i.e., a ward in a hospital, a division in an organization, etc.; there may be as many custodial areas and officers as are required to execute effective property management.

<u>Depreciable Basis</u> – A General Equipment recorded cost reduced by the asset's salvage value, if applicable.

<u>Equipment</u> – General Equipment that is functionally complete for its intended purpose, durable, and nonexpendable. Equipment generally has an expected service life of two years or more; is not intended for sale; does not ordinarily lose its identity or become a component part of another article when put into use; and has been acquired or constructed with the intention of being used.

<u>Financial Statement Assertion (Assertions)</u> – Representations by an entity's management, explicit or otherwise, that are embodied in the financial statements including:

<u>Completeness</u> – All transactions and accounts that should be presented in the financial statements are so included.

<u>Existence or occurrence</u> – An entity's assets or liabilities exist at a given date, and recorded transactions have occurred during a given period.

<u>Presentation and Disclosure</u> – The particular components of the financial statements are properly classified, DLA described, and disclosed.

<u>Rights and Obligations</u> – Assets are the rights of the entity, and liabilities are the obligations of the entity at a given date.

<u>Valuation or Allocation</u> – Asset, liability, revenue, and expense components have been included in the financial statements at appropriate amounts.

Floor-to-Book Inventory – A comparison of data from assets physically on hand to EBS record

data.

<u>Full Cost</u> – A baseline value that includes all (material) costs incurred to acquire and bring the property to a form and location suitable for its intended use and, as applicable, depreciated over its useful life.

Government Furnished Property – Any property in the possession of, or directly acquired by, the Government and subsequently furnished to the contractor for performance of a contract. Contractor Acquired Property that is subsequently delivered to the Government for use on the same or another contract is considered Government Furnished Property.

<u>General Equipment</u> – Systems/equipment, materials, and supplies, includes military equipment and other accountable property (i.e., administrative property).

<u>Hand-Receipt-Holder</u> – An individual who exercises physical custody, care, and safekeeping over property in their possession. The HRH is a designated individual appointed under the authority of the DLA Director, who accepts custodial responsibility for property by signing a hand receipt document. (Also see property custodian below)

<u>Heritage Assets</u> – Property, plant, and equipment that are unique for one or more of the following reasons: historical or natural significance; cultural, educational, or artistic (i.e., aesthetic) importance; or significant architectural characteristics. Heritage assets consist of collection type heritage assets, such as objects gathered and maintained for exhibition (i.e., museum collections, art collections, and library collections) and non-collection heritage assets (i.e., parks, memorials, monuments, and buildings).

<u>Internal Controls</u> – The plan of an organization and all its methods and measures adopted to safeguard assets, check the accuracy and reliability of data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

<u>Inventory Adjustments</u> – Changes made to the accountable property record when the record and a physical count do not agree. All such changes require specific approval and documentation to support the adjustment, normally to include the results of reconciliation efforts to determine and resolve the cause of such disagreement, or a completed evaluation and investigation for lost, damaged, destroyed, or stolen property.

<u>Method of Depreciation</u> – DOD policy only permits use of the straight-line method of depreciation.

<u>National Stock Number</u> – The term used for the 13-digit stock number consisting of the four-digit Federal Supply Class and the nine-digit National Item Identification Number. Each NSN is assigned to identify an item of supply and equipment within the material management functions. Only one NSN is assigned to an item.

Operating Lease – A lease that is not a capital lease. An agreement conveying the right to use property for a limited time in exchange for periodic rental payments.

<u>Physical Inventory</u> – The verification of property existence, location, and quantity. The process may also involve verifying additional information.

<u>Pilferable Property</u> – See Controlled Inventory Items.

<u>Property Custodian</u> – An individual appointed by the Accountable Property Officer, who accepts custodial responsibility for property, typically by signing a hand receipt. The property custodian is directly responsible for the physical custody of accountable property under their control.

<u>Property Management</u> – A monitoring and control function, charged with ensuring that organization processes related to the lifecycle of property support organization objectives, represent sound business practice, and are compliant with applicable standards, policies, regulations, and contractual requirements.

<u>Receipt</u> – A transmission or other acknowledgment made by a receiving entity to indicate that a message or good/service has been satisfactorily received.

<u>Receiving</u> – The process of accepting and initiating the property accountability process; its primary role is the validation of the item(s) with its accompanying support documentation (i.e., shipment notice, purchase order, documenting count, condition, damage, or other discrepancies).

<u>Recorded Cost</u> – The acquisition cost of an asset plus any ancillary costs required to bring the asset into an operating condition. Examples of costs required to bring an asset into an operating condition include freight fees, handling and storage costs, installation costs, and set-up costs.

<u>Repair</u> – A project to restore property to such a condition that it may effectively be used for its designated functional purpose.

<u>Salvage Value</u> – Salvage value, also known as residual or scrap value, is the amount that would be expected to be obtained from selling the asset at the end of its useful life, but only when such proceeds (from recycle, resale, salvage, etc.) are permitted to be retained and used by the DOD Component. Typically, General Equipment (i.e., vehicles, automated data processing equipment, and other equipment) will not have a salvage value. If the asset is to be traded in on a new asset, the salvage value is the expected trade-in value. DLA does not assign salvage values to General Equipment assets.

<u>Scrap</u> – Property that has no value except for its basic metallic, mineral, or organic content.

<u>Stewardship Responsibility</u> – The requirement placed on an organization or individual who acts as the custodian of another individual's property by controlling, supervising, and managing the property in their care.

Unique Item Identifier - A set of data elements marked on an item that is globally unique and

unambiguous. For assets that are serialized within the enterprise identifier, the data set includes the data elements of enterprise identifier and a unique serial number (Construct #1). For assets that are serialized within the part, lot, or batch number within the enterprise identifier, the Unique Item Identifier (UII) data set includes the data elements of enterprise identifier; the original part, lot, or batch number; and the serial number (Construct #2).

<u>Useful Life</u> – An asset's depreciation recovery period. For purposes of computing depreciation on DOD General Equipment assets, specific recovery periods are prescribed. FMR, Volume 4, Chapter 6 reflects the recovery periods to be used for DOD General Equipment.

PART III. EBS JOB AIDS

All EBS Job Aids listed below are available at the On-Line Help website: https://polh.bsm.dla.mil/

- 1. Create Asset Shell (AS01)
- 2. Add Value to Non-Capital Asset (ABZP)
- 3. Update an EBS Asset (AS02)
- 4. Intra-DLA Transfer (ABUMN)
- 5. Transfer-Out Asset (ABSO)
- 6. Create and Asset Purchase (non-Construction in Process (CIP))
- 7. Equipment Management and Control System (EQUIPMENT MANAGEMENT SYSTEMEQUIPMENT MANAGEMENT SYSTEM) Participant Guide
- 8. Update EBS Hand Receipt Number or Hand Receipt Holder Name in EBS
- 9. Turn-in Assets to Disposition Services
- 10. Accountable Property Desk Guide
- 11. Windows 7 Inventory of EBS Hand Receipt Assets
- 12. Create EBS Capital Asset Job Aid
- 13. Desk Guide for DLA Distribution APM
- 14. Inventory of EBS Assets with Barcode Scanner Job Aid
- 15. Print EBS Barcode Label

JOB AIDS