

Federal Accounting Standards Advisory Board (FASAB)
Accounting and Audit Policy Committee (AAPC)
General Plant, Property and Equipment (G-PP&E) Task Force
Use Sub-Group

OBJECTIVE: The Use Sub-Group of the AAPC G-PP&E is tasked with researching and determining the challenges to implementing SFFAS No. 6 in the areas of construction-in-progress, useful life, and composite/group depreciation. Other areas impacting use of PP&E compliance with the standards will also be documented, as we clarify interpretation by:

- Determining the status of Federal agencies' compliance with SFFAS No. 6.
- Determining the actions and level of effort needed to attain Federal compliance with SFFAS No. 6 for the "use" portion of the PP&E lifecycle.
- Furthering efforts towards PP&E use policies and practices that are compliant with SFFAS No. 6.

The Use sub-group is being co-chaired by Fredrick Carr, Department of Defense – Air Force and Kyle Fugate, Department of Defense - Navy.

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SCOPE: The Use Subgroup is part of four subgroups (Acquisition, Use, Disposal, and Records Retention) developed by the AAPC to address government-wide issues related to the management and safeguarding of Property Plant & Equipment (PP&E).

The Use Subgroup will be focused on review of current Federal Standards covering the “Use” of PP&E including the accounting, reporting, and procedures of how PP&E is being maintained while in Federal use. A “Best Practices” approach will be used to determine recommendations for changes to current Federal Standards.

RULES OF ENGAGEMENT: The Task Force needs to work through a master scope statement that each subgroup agrees. A meeting to craft the master scope statement will be scheduled at the Task Force level with participation by each Subgroup.

The Task Force will solicit from all Federal Agencies represented within the Task Force, a comprehensive listing of PP&E issues that affect PP&E. Each Subgroup will confirm that the listing of issues is a comprehensive list of all issues that need to be addressed by the Task Force.

Once a comprehensive list of issues is agreed to by the entire Task Force, each of the issues will be reviewed by each Subgroup (Acquisition, Disposal, Use, and Records Retention). The Subgroups will meet to discuss and agree on the Subgroup scope for each issue.