

E&C Financial Management Data Fields

No.	General Title & Purpose	(PEP) GE	(I&E) RP ¹	(LM&R) Inv/OM&S	Description	Key Supporting Documents
Financial Statement Data						
1	Individual Item Identifier – Used by the auditor to link the APSR asset record to the physical asset	Vehicle Identification Number, Serial Number, Bureau Number, Unique Item Identifier	Real Property Site Unique Identifier, Real Property Unique Identifier (RPUID) ² , Facility Number	Unique Item Identifier (for serially managed assets only)	<p>GE: A set of data elements marked on an item that is globally unique and unambiguous.</p> <p>I/OM&S: A set of data elements on an item that is globally unique and unambiguous. Unique Item Identifier (UII) ³ or DoD recognized Item Unique Identifier (IUID) ⁴ equivalent, such as Vehicle Identification Number. If UII or equivalent is not available, Manufacturer's Serial Number is required.</p> <p>RP: The real property unique identifier is a non-intelligent code used to permanently and uniquely identify a real property site and individual assets. Facility Number - A locally developed asset identifier that is normally visible, either painted or by signage, on the exterior of a real property facility, used for visual identification of the facility.</p>	Physical inspection of asset bar code, signage, other unique identifier, or unique identifier from the real property unique identifier registry (for RP)
2	Category/ Asset Type – Used by the auditor to link the APSR asset record to the physical asset	National Stock Number (NSN), or if no NSN is available: Noun Name, Part Number, Manufacturer and Item Description	Real Property Asset Type Code; Real Property Asset Predominant Current Use CATCODE Code	NSN, Local Stock Number (LSN) when NSN is not available	<p>GE & I/OM&S: NSN is 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 of supply. If an NSN is not available, then Local Stock Number and/or Manufacturer's (Commercial and Government Entity (CAGE) ⁵ and Part Number are required. Relevant category codes used to identify and summarize the item (e.g., Fixed Wing Aircraft or Building).</p> <p>RP: A Code used to identify the type of real property asset. The Military Service CATCODE that represents the current use of the asset based on the largest quantity of space used for a single purpose.</p> <p>I/OM&S: LSN is any stock number, other than the NSN, that is locally assigned by an individual activity in lieu of the Federal Catalog System. If an NSN or LSN is not available, Manufacturer CAGE and Part Number are required.</p> <p>RP: Physical address: Street Direction, Street Name, Street Number, building number, room number (for Equipment), City/State and Country, and other location information.</p>	Physical inspection of asset, DD1354, ⁶ DD 250, APSR screen prints or reports that identify asset category codes

¹ See http://www.acq.osd.mil/ie/bei/rpir/rpir_attachment-d.pdf for definitions of the terms for real property.

² See http://www.acq.osd.mil/ie/download/rpuir/factsheet_rpuir_lt.pdf for description of RPUID

³ See <http://www.acq.osd.mil/dpap/UID/attachments/Tips%20on%20Constructing%20the%20UII.pdf> for more information

⁴ See <http://www.acq.osd.mil/dpap/UID/attachments/the-language-of-iuid-20060208.pdf> for a description of IUID

⁵ See http://www.dlis.dla.mil/cage_welcome.asp for more information

⁶ See <http://www.dtic.mil/whs/directives/infomgt/forms/eforms/dd1354.pdf> for example of DD Form 1354

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3	Location - Used by the auditor to link the APSR asset record to the location of the physical asset	Location information contained in data fields 7 and 8	Address Street Direction Code, Address Street Name, Address Street Number, Address Street Type Code, Country Code, County Code, City Code, Location Directions, State or Country Primary Subdivision Code, Postal Code	DoDAAC ⁷	I/OM&S: DoD Activity Address Codes (DoDAACs) are assigned to govt. and commercial activities that receive, ship, and/or have custody of Government property on a regular basis, and/or require identification for related accounting or control purposes. Routing Identifier Codes (RICs) will be assigned to all activities that are an integral and predetermined element of an established logistical system and must perform a general logistical control, distribution, and/or storage mission (to include bases, posts, camps, and stations, when applicable). RP: The total unit of measure for the asset as defined by the DoD Facility Analysis Category (FAC) code.	APSR screen print or system report of asset location
4	Unit of Measure/ Unit of Issue – Used by the auditor to count the quantity of items during physical inspection or to express the size of an item.	N/A	Real Property Total Unit of Measure Code	Unit of Issue	I/OM&S: Two character code that indicates the count, measurement, container or form of the item of supply, e.g., DZ for dozen, YD for yard. I/OM&S: Number/amount of an individual item of supply in the APSR and based on physical count.	APSR screen print or system report for the unit of measure, review of DoD Pricing Guide (for RP) ⁸ and physical inspection of asset
5	Quantity – Used by the auditor to confirm the quantity of physical items during physical inspection	N/A	Real Property Total Unit of Measure Quantity	Quantity in APSR, Physical Quantity	RP: The numerical amount of the unit of measure (defined by the Military Services CATCODE or by the DoD FAC code). GE and I/OM&S: A narrative describing the item in sufficient detail that the property can be identified (e.g., color, length, width, use, etc.).	DD1354, asset diagrams, blueprints or other engineering documentation demonstrating the quantity of items recorded
6	Item Description - Used by the auditor to link the APSR asset record to the physical asset	Item Description	RPA Description Text	Item Description if NSN is not on item	RP: RPA Description Text - A brief narrative describing an asset specific function (e.g., building headquarters, base library). All: The organization possessing the obligation of fiduciary duties, responsibilities, and obligations necessary for protecting the public with respect to a particular asset. This organization maintains the ability to control the asset.	DD1354, asset diagrams, blueprints or other engineering documentation containing the physical description of the asset
7	Controlling/ Financial Reporting Organization – Used by the auditor to confirm the reporting entity has	Accountable Organization	Real Property Asset Command Claimant Code; Real Property	Owning Organization	RP: RPA Command Claimant Code - A code used to identify the Service organization that has direct command authority over a real property asset. RPA Financial Reporting Organization Code - A code used to identify the organization	(See supporting documentation related to the rights assertion in Section 4.C.6)

⁷ See <https://dodaac.wpafb.af.mil/> for more information

⁸ See <http://www.acq.osd.mil/ie/fim/library/UFC-3-701-06-signed.pdf> for more information

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	rights to the asset		Asset Financial Reporting Org Code		responsible to report and depreciate the original asset or capital improvement or both on its financial statements. I/OM&S: The organization that reports the asset on its financial statement (identify by DoDAAC or RIC). All: Organization with use of the asset.	
8	Custodial / User Organization – Used by the auditor to confirm the reporting entity has rights to versus use of the asset	Custodial Organization	Asset Allocation User Organization Code	Accountable Organization, Custodial Organization	I/OM&S: The organization with physical custody of the property and that maintains the accountable property record (Identify by DoDAAC or RIC) (may or may not be owner of the asset). RP: A code used to identify the type of legal interest that DoD holds in an asset.	(See supporting documentation related to the rights assertion in Section 4.C.6)
9	Interest Code – Used by the auditor to confirm the reporting entity has rights to the asset	N/A	Real Property Asset Interest Type Code	N/A	All: A code used to identify the current operational status of the asset (e.g., Active, Inactive).	(See supporting documentation related to the rights assertion in Section 4.C.6)
10	Operational Status – Used by the auditor to confirm whether the asset is useable and correctly classified in the APSR	Status	Real Property Asset Operational Status Code	Current Condition Code	I/OM&S: Information on supply condition codes is contained in Appendix 2.5 of the DoD 4000.25-2-M "Military Standard Transactions Reporting and Accounting Procedures." ⁹ All: Date which title of the asset transfers to the Component; or date asset is placed in service for constructed assets.	APSR screen print or system report with asset status
11	Placed-In-Service, Title Transfer, or Acquisition Date – Used by auditors to confirm the reporting entity's rights to the asset at a specific date	GE Placed in Service and Acquisition Date	Real Property Asset Placed In Service Date	Title Transfer Date, Receipt Date for FOB Destination	RP: A code used to identify the historical status of a real property asset.	DD1354, DD250 ¹⁰ , Deed/title, or other documentation demonstrating date title transferred.
12	Real Property Asset Historic Status Code – Used by auditors to confirm the asset is correctly classified as a heritage asset	N/A	Real Property Asset Historic Status Code	N/A	RP: The calendar date that the real property asset historic status was determined and/or declared in accordance with the corresponding historic status code.	Dated document that designates the asset as historic
13	Real Property Asset Historical Status Date - Used by auditors to confirm the asset was correctly classified as a heritage assets at a specific date	N/A	Real Property Asset Historical Status Date	N/A	All: An Accountable Property System of Record (APSR) is the system used to control and manage 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.	Dated document that designates the asset as historic

⁹ See <http://www.dtic.mil/whs/directives/corres/pdf/40002501m.pdf> for more information

¹⁰ See <http://www.dtic.mil/whs/directives/infomgt/forms/eforms/dd0250.pdf> for an example

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14	APSR – Used by the auditor to confirm the asset record is included in the reporting entity's APSR	APSR	APSR	APSR	All: The calendar/Julian date that the asset and its records were last subject to inventory or survey.	APSR system report, screen shots or electronic download
15	Asset Review Date – Used by the auditor to confirm the most recent date the asset was physically inspected by management as part of its physical inventory control	Inventory Date	Asset Review Date	Inventory Date	RP: A code used to identify the type of asset review performed for the real property asset, such as appraisal, survey, inventory, functional certification. Note: This is specific to physical inventory counts.	Supporting documentation from most recent physical inventory counts
16	Asset Review Type – Used by the auditor to confirm the type of review management performed over the asset as part of its physical inventory control	N/A	Asset Review Type Code	N/A	RP: A code used to identify the type of asset review performed for the real property asset, such as appraisal, survey, inventory, functional certification. Note: This is specific to physical inventory counts.	Supporting documentation from most recent physical inventory counts
Management and Budget Data						
17	Condition – Used by auditors to verify the asset's current condition	Current Condition Code	Facility Physical Quality Rate		<p>RP: A percentage used to depict the physical capability of existing facilities as measured by a condition index. The Facility Physical Quality Rate represents a facilities restoration and modernization requirement but does not represent a facilities sustainment or new footprint requirement. The Facility Physical Quality Rate estimates will not contain any annual sustainment tasks or "deferred sustainment" costs, although they may contain restoration costs caused by deferred sustainment. The Facility Physical Quality Rate will also not represent costs to build out capacity deficits. Facility Physical Quality Rate will be in terms of the estimated cost to restore and modernize facilities to full-up "90-100 percent rating" status.</p> <p>GE: Purchase price of the item recorded in APSR.</p>	Maintenance Records, Condition Assessment or notes from most recent physical inspection
18	Acquisition Cost – Used by auditors to confirm the recorded asset	Original Acquisition Cost			GE: Example: Flight hours, mileage.	Contract documentation , Invoices, etc.

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	acquisition cost is adequately supported					
19	Usage – Used by the auditor to confirm the operational status of the asset	Usage Data			<p>GE: 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 with the part, lot, or batch number within the enterprise identifier; the original part, lot, or batch number; and the serial number (Construct #2).</p> <p>I/OM&S: A single digit code indicating the security classification and/or security risk or pilferage controls for storage and transportation of DoD assets. The codes are divided into codes for Classified, Sensitive and Pilferable items.</p>	Operational and Maintenance Records
20	Secondary Unique Identifier - Used by the auditor to relate the APSR asset record to the physical asset	UII or DoD recognized IUID		Controlled Inventory Item Code (CIIC), if applicable ¹¹	RP: The cost to replace a facility using current DoD facility construction standards.	Physical inspection of asset bar code, signage, other unique identifier
21	Replacement Value – Used by auditors to confirm the recorded replacement value is adequately supported		Facility Plant Replacement Value Amount		RP: The rate of utilization of a real property asset.	Management calculations based on factors stated in the DoD pricing guide, following the OSD established guidelines and formula
22	Utilization Rate – Used by the auditor to verify the accuracy of utilization data used in capital planning		Real Property Asset Utilization Rate		RP: The quantity in terms of the associated unit of measure granted to the using organization associated with each assigned area use and user combination.	Utilization inspection
23	Allocation Quantity – Used by the auditor to confirm the quantity of physical items during physical inspection		Asset Allocation Size Quantity		RP: The Unit of Measure code used for the measurement of the assigned area size.	Occupancy agreements and/or physical inspection of asset
24	Allocation Unit of Measure– Used by the auditor to count the quantity of items during physical inspection		Asset Allocation Size Unit of Measure Code		RP: A code used to identify the organization to which the use rights have been granted (user/recipient/grantee).	Occupancy agreements and/or physical inspection of asset

¹¹ See http://www.acq.osd.mil/ie/download/rpuir/factsheet_rpuir_lt.pdf for more information

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25	Grantee – Used by the auditor to confirm the reporting entity has rights to the asset		Grantee Organization Code		RP: A code used to identify the organization responsible for providing the grant (provider/grantor).	Contract or legal document
26	Grantor – Used by the auditor to confirm the reporting entity has rights to the asset		Grantor Organization Code		RP: The calendar date that the original legal instrument or contract governing a grant is effective.	Contract or legal document
27	Grant Start Date - Used by auditors to confirm the reporting entity's rights to the asset at a specific date		Grant Start Date		RP: The last calendar date of occupancy allowed by the legal instrument or contract governing a grant.	Contract or legal document
28	Grant End Date - Used by auditors to confirm the reporting entity's rights to the asset at a specific date		Grant End Date			Contract or legal document

Note: There are additional data field requirements for Accountable Property Systems of Record. Details are included in the applicable DoDI by asset class (e.g. DoDI 5000.64 for Equipment, DoDI 5000.76 for Internal Use Software, etc.).