

<p style="text-align: center;"><b>SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 11B, CHAPTER 58 “CAPITAL ASSETS”</b></p> <p style="text-align: center;">All changes are denoted by <b>blue font</b></p> <p style="text-align: center;"><b>Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision</b></p> <p style="text-align: center;"><i><u>Hyperlinks are denoted by underlined, bold, italic, blue font</u></i></p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Throughout	<p>Chapter has been deleted, as content is redundant with other parts of the FMR.</p> <p>For current guidance, see</p> <p><i><u><a href="#">Volume 2b, Chapter 9</a></u></i> for guidance on the Capital Investment Program, including program analysis and preparation of budget submissions.</p> <p><i><u><a href="#">Volume 4, Chapter 6</a></u></i> for guidance on the capitalization and depreciation of property, plant and equipment.</p> <p><i><u><a href="#">Volume 12, Chapter 14</a></u></i> for guidance on the transfer of capitalized assets between Federal components.</p>	Delete
D.7.g	<p>Requests by a WCF for an alternative methodology for computing depreciation expenses or depreciation schedules should be submitted for a determination of approval, through the appropriate DoD Component channels, to the OUSD(C), Directorate for Accounting Policy.</p>	Information