

Meeting Notes

G-PP&E Cost Accounting Project – AAPC G-PP&E Task Force

Subgroup Issue Leader: Sandy Van Booven

May 10, 2011

General Notes:

- Subgroup discussed whether Internal Use Software (IUS) should be included in the scope of the AAPC-PP&E Task Force
 - Subgroup agreed that the primary focus of the task force would be personal and real property
 - Subgroup agreed that the goal was to establish one baseline decision framework for managerial cost considerations that could be applied to all asset classes
 - Ex. evaluate whether the phases outlined in SFFASs 6 & 10 have commonality
 - Subgroup agreed that the initial development of the baseline decision framework would focus on personal and real property but a second step would be to evaluate the framework's applicability to IUS and if need be tailor the decision framework accordingly

Notes related to Decision Framework:

- Subgroup confirmed that the three primary criteria to consider in throughout the development of the baseline decision framework were: 1) relevance of information (both to internal and external stakeholders), 2) materiality, and 3) cost benefit
- NRO representative briefed the NRO Acquisition Lifecycle Framework as an example of a framework that is used to identify phases of PP&E development (and associated accounting treatment applied during each phase), and key milestones (and supporting evidentiary matter to document milestone decisions)
 - Subgroup discussed the need to develop a generic, straw man decision framework with decision points to “throw rocks at” for the next meeting
 - A member of the subgroup recommended that the DoD 5000 lifecycle be considered in the development of the straw man decision framework
 - Subgroup recommended that other potential organizations to consider in the development of the straw man include United States Coast Guard, Army Corps of Engineers, Department of Energy, Department of the

Interior and National Aeronautics and Space Administration **ACTION:**
Develop a straw man decision framework to present, assess and build upon at the next meeting

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Acquisition Process

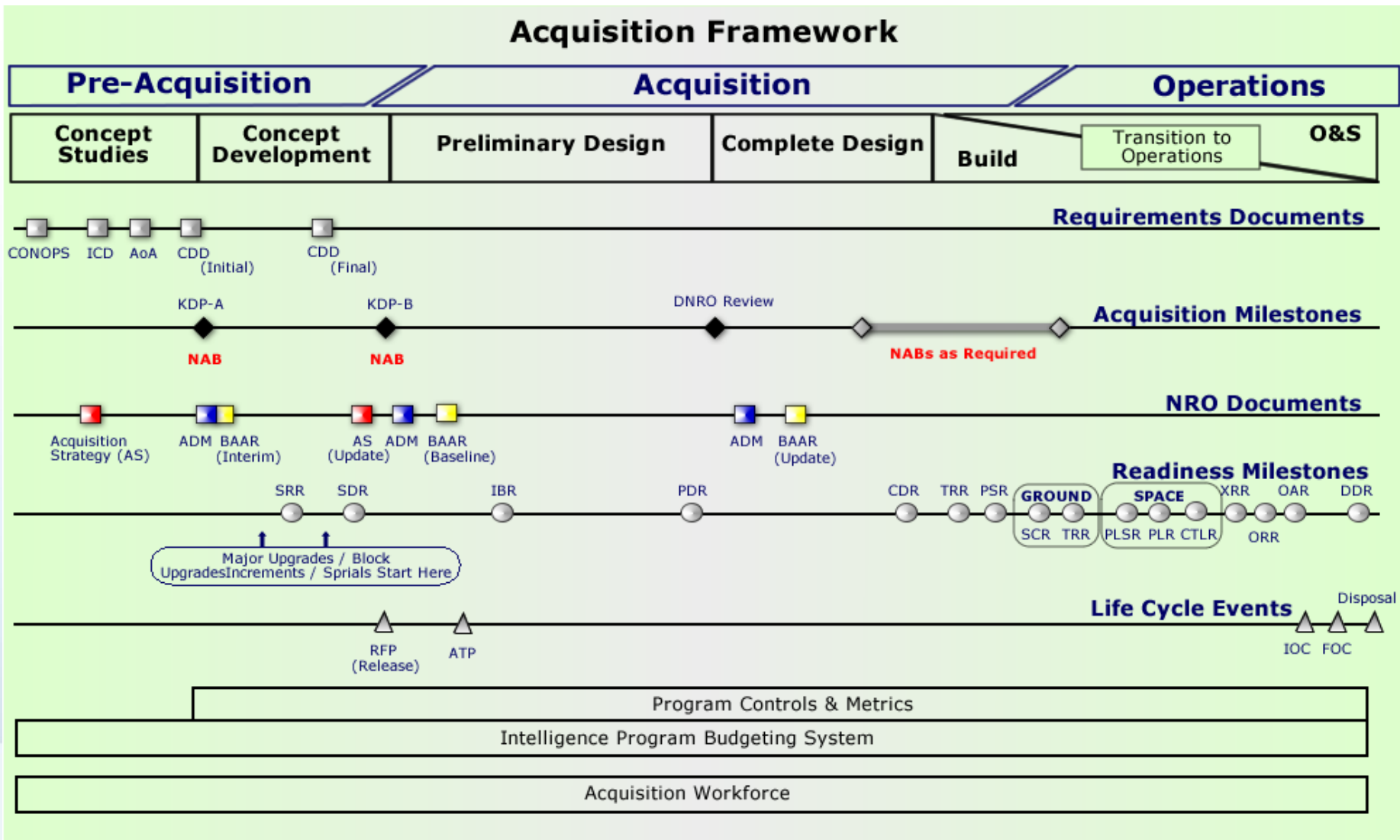
April 18, 2011



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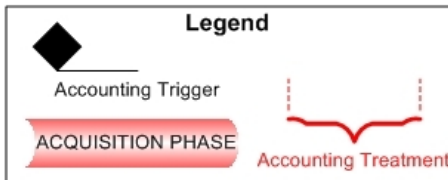
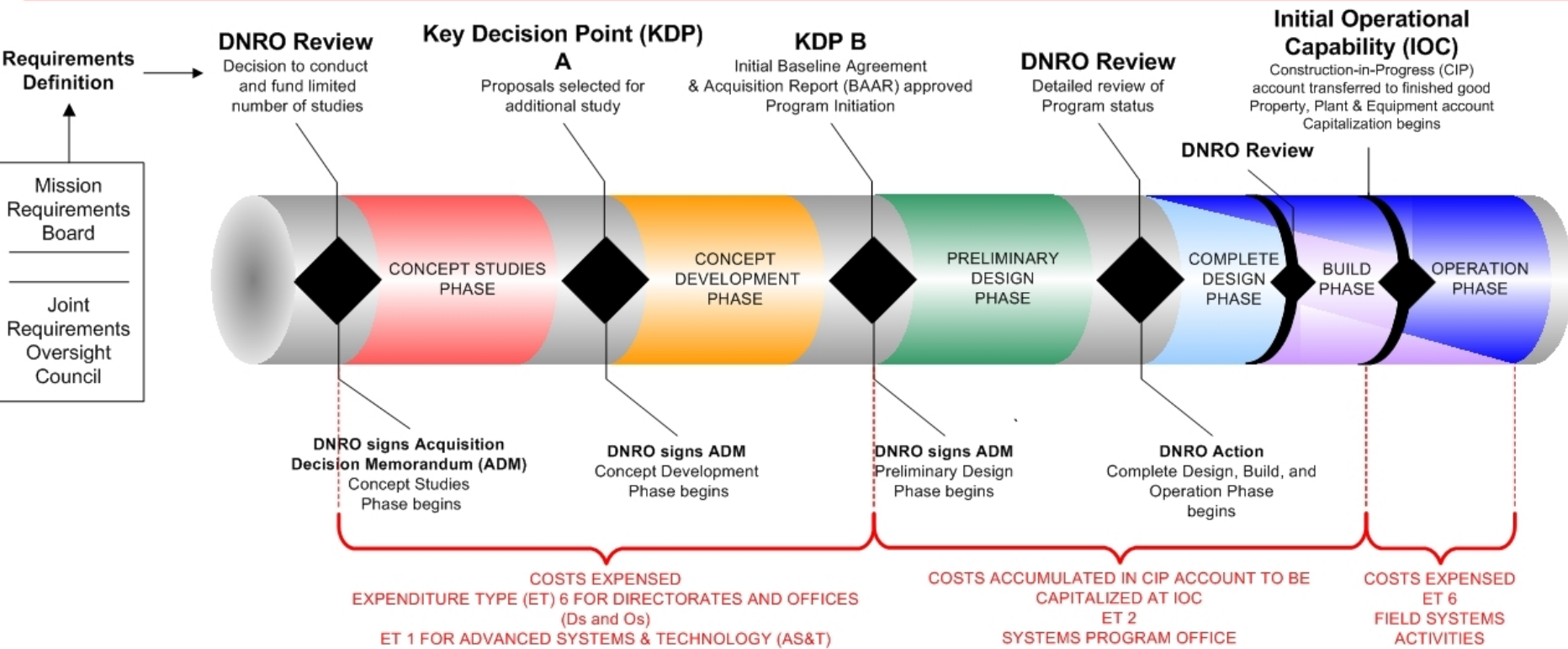


NRO Acquisition Framework





NRO Acquisition Program Process



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