

## **G-PP&E ISSUES by Sub-Group**

- Acquisition Sub-Group:
  - Capitalization Thresholds
  - Reporting Entity for Real Property Assets
  - G-PP&E Ownership
  - Donated G-PP&E
  - G-PP&E Improvements
  - G-PP&E Used as an Operating Lease
  - Historical Cost
  
- Use Sub-Group:
  - Group or Composite Depreciation Method
  - Accounting for Assets Deployed
  - Cost Accounting (assignment of R&D, support and overhead to G-PP&E)
  - Operating Materials and Supplies/Spare Parts
  - Fully Depreciated G-PP&E at Implementation
  - Determination of Future Alternative Use for G-PP&E
  - Construction-in-Progress
  - Contractor-held Property
  
- Disposal Sub-Group:
  - Cleanup Cost/Environmental Liabilities
  - G-PP&E Removed from Service
  - G-PP&E Acquired through Exchange
  
- Records Retention Sub-Group:
  - Records Retention
  
- Overall Task Force:
  - Consideration of a Category of Non-capitalized G-PP&E