

**ACCOUNTABLE PROPERTY SYSTEM OF RECORD (APSR)
REQUIREMENTS CHECKLIST FOR INTERNAL USE SOFTWARE (IUS)**

INSTRUCTIONS

For each item below, identify whether the capability exists within the target system. If the capability exists, check the 'yes' box and write in the comments how the system accomplishes the action. If not, check the 'no' box and write if there is an alternate method (e.g., secondary system) that accomplishes the action or if plans exist to modify the target system.

TARGET SYSTEM:

SECTION I - CORE REQUIREMENTS

a. CHECKLIST ITEM	b. APPLICABLE? (X)		c. COMMENTS
	YES	NO	
1. Does the property system maintain an individual subsidiary account for IUS in development, with ledgers for each IUS project to facilitate the transfer of associated costs to the applicable property or expense account?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Does the system record accumulated amortization based on the estimated cost and the number of years the Property, Plant, & Equipment (PP&E) has been in use relative to its estimated useful life?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Does the system capture the acquisition cost of an asset, any changes in the valuation, and costs for upgrades that introduce significant additional capabilities?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Does the system in the period of disposal, retirement, or removal from service, remove the asset from the asset accounts along with associated accumulated amortization and expense remaining unrecovered balances.	<input type="checkbox"/>	<input type="checkbox"/>	
5. Does the system capture the type of disposal for all property?	<input type="checkbox"/>	<input type="checkbox"/>	
6. Does the system allow an entity to disclose, in its financial statements, information for each major asset class of general PP&E?	<input type="checkbox"/>	<input type="checkbox"/>	
7. Does the system directly interface with the core financial system?	<input type="checkbox"/>	<input type="checkbox"/>	
8. Does the system include capture the required capital data elements? <ul style="list-style-type: none"> • Requiring (reporting) DoDAAC • Acquisition Method • Parent system • System sub-system • Placed in service date • General ledger classification • General ledger accounting code • Gross asset value • Useful life • Accumulated amortization • Amortization method • Obligating document number or posting reference • Accountable responsible party • Standard line of accounting • Transaction type • Transaction date 	<input type="checkbox"/>	<input type="checkbox"/>	

TARGET SYSTEM:

SECTION I - CORE REQUIREMENTS <i>(Continued)</i>					

a. CHECKLIST ITEM	b. APPLICABLE? (X)		c. COMMENTS
9. Does the system capture the required general data elements? <ul style="list-style-type: none"> • DoD Unique Software Identifier • Item name or software title • Software type • Original manufacturer part number/stock keeping unit • Software developer/publish • Version • Quantity • Hosting environment • National stock number or catalog equivalent 	YES	NO	
	<input type="checkbox"/>	<input type="checkbox"/>	
10. Does the system provide automated functionality to query document additions, modifications and cancellations? Parameters include: <ul style="list-style-type: none"> • User ID • Document number • Document type • Change type (add, modify, cancel) • Transaction date range • Accounting period 	<input type="checkbox"/>	<input type="checkbox"/>	

SECTION II - ADDITIONAL CAPABILITIES

a. CHECKLIST ITEM	b. APPLICABLE? (X)		c. COMMENTS
1. Does the system provide the ability to capture the following items using automated functionality: <ul style="list-style-type: none"> • Acceptance official • Date products accepted • Quantity/amount accepted • Vendor ID number and name • Ship to locations • Contract number • Receiving document (i.e., DD250) 	YES	NO	
	<input type="checkbox"/>	<input type="checkbox"/>	
2. Does the system capture an item's current use status (e.g., active and on network, in inventory and off network, or removed from inventory)?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Does the system accept data from DoD enterprise systems (e.g., Select and Native Programming Data Input System Defense Information Technology Portfolio Registry, Wide Area Workflow)?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Does the APSR maintain data in a way that supports separation of duties?	<input type="checkbox"/>	<input type="checkbox"/>	

SECTION III - PREPARATION AND APPROVAL

1. PREPARED BY <i>(Signature)</i>	2. APPROVED BY <i>(Signature)</i>
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