

Note 6. General Property, Plant, and Equipment, Net

General Property, Plant, and Equipment, net as of September 30, 2021, and 2020

	2021			Restated 2020		
	Cost	Accumulated Depreciation/ Amortization	Net	Cost	Accumulated Depreciation/ Amortization	Net
(In billions of dollars)						
Buildings, structures, and facilities.....	674.1	381.3	292.8	791.5	487.9	303.6
Furniture, fixtures, and equipment	1,424.3	846.1	578.2	1,390.7	809.6	581.1
Construction in progress.....	243.5	N/A	243.5	201.2	N/A	201.2
Internal use software	61.3	38.3	23.0	56.8	35.4	21.4
Land.....	22.3	N/A	22.3	22.1	N/A	22.1
Other general property, plant, and equipment ..	33.1	16.0	17.1	30.5	20.0	10.5
Total general property, plant, and equipment, net.....	2,458.6	1,281.7	1,176.9	2,492.8	1,352.9	1,139.9

Note: "N/A" indicates not applicable.

DOD comprises approximately 68.8 percent of the government's reported general PP&E, as of September 30, 2021. DOD continues to implement SFFAS No. 50, *Establishing Opening Balances for General Property, Plant, and Equipment* which permits alternative methods in establishing opening balances for general PP&E and has elected to exclude land and land rights. The total acreage excluded was 23,566,363 as of September 30, 2021 and 23,521,368 as of September 30, 2020. DOD followed SFFAS No. 21, *Reporting Corrections of Errors and Changes in Accounting Principles* and corrected FY 2020 errors identified during the standalone audits of 26 component entities. As a result, FY 2020 total PP&E is restated to reflect the decrease of \$5.1 billion reported by DOD for the net book value of buildings, structures, facilities, construction-in-progress, and other general PP&E.

The following entities are the main contributors to the government's reported general PP&E net of \$1,176.9 billion as of September 30, 2021. Please refer to each entity's financial statements for additional information.

- DOD
- DOE
- GSA
- DOC
- Treasury
- HHS
- DOI
- USPS
- DHS
- SI
- SSA
- NASA
- VA
- TVA
- State
- DOJ
- DOT

Certain PP&E are multi-use heritage assets, see Note 27—Stewardship Property, Plant, and Equipment for additional information on multi-use heritage assets.