

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

### General Property, Plant, and Equipment, net as of September 30, 2022, and 2021

	Accumulated Depreciation/ Amortization			Accumulated Depreciation/ Amortization		
	Cost	Net	Net	Cost	Net	Net
(In billions of dollars)	2022			2021		
Buildings, structures, and facilities .....	720.0	421.6	298.4	674.1	381.3	292.8
Furniture, fixtures, and equipment.....	1,442.5	868.2	574.3	1,424.3	846.1	578.2
Construction in progress .....	260.4	N/A	260.4	243.5	N/A	243.5
Internal use software .....	66.1	40.9	25.2	61.3	38.3	23.0
Land .....	22.4	N/A	22.4	22.3	N/A	22.3
Other general property, plant, and equipment.....	35.2	18.4	16.8	33.1	16.0	17.1
Total general property, plant, and equipment, net.....	<u>2,546.6</u>	<u>1,349.1</u>	<u>1,197.5</u>	<u>2,458.6</u>	<u>1,281.7</u>	<u>1,176.9</u>

Note: "N/A" indicates not applicable.

DOD comprises approximately 68.0 percent of the government's reported general PP&E, net as of September 30, 2022. 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 22,958,006 as of September 30, 2022, and 23,566,363 as of September 30, 2021. Differences year over year are due to DOD understating general PP&E due to asset balances that were previously recorded in a legacy system but not the reporting system, incorrect accumulated depreciation amounts recorded in FYs 2019 through 2021, updated construction in progress billing models, and offline adjustments that were made after the reporting system had closed in FY 2021.

The following entities are the main contributors to the government's reported general PP&E net of \$1,197.5 billion as of September 30, 2022. Please refer to each entity's financial statements for additional information.

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

Certain PP&E are multi-use heritage assets, see Note 26—Stewardship Property, Plant, and Equipment for additional information on multi-use heritage assets. Please refer to DM&R and Land and Permanent Land Rights located in the unaudited RSI for information concerning the estimated maintenance and repair costs related to PP&E and the federal estimated acreage by predominant use.