

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

General Property, Plant, and Equipment, net as of September 30, 2023, and 2022

	Accumulated Depreciation/ Amortization			Accumulated Depreciation/ Amortization		
	Cost	Net	Net	Cost	Net	Net
(In billions of dollars)	2023			2022		
Buildings, structures, and facilities	754.0	448.7	305.3	720.0	421.6	298.4
Furniture, fixtures, and equipment	1,457.6	891.3	566.3	1,442.5	868.2	574.3
Construction in progress	297.8	N/A	297.8	260.4	N/A	260.4
Internal use software	69.3	43.3	26.0	66.1	40.9	25.2
Land	22.9	N/A	22.9	22.4	N/A	22.4
Other general property, plant, and equipment	36.5	19.8	16.7	35.2	18.4	16.8
Total general property, plant, and equipment, net	<u>2,638.1</u>	<u>1,403.1</u>	<u>1,235.0</u>	<u>2,546.6</u>	<u>1,349.1</u>	<u>1,197.5</u>

Note: "N/A" indicates not applicable.

General PP&E consists of tangible assets, including land. Internal use software, land rights, assets acquired through capital leases, and leasehold improvements are also included. DOD comprises approximately 67.4 percent of the government's reported general PP&E, net as of September 30, 2023. 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 23,463,823 as of September 30, 2023, and 22,958,006 as of September 30, 2022. Differences year over year are due to DOD understating general PP&E due to asset balances that had a change in acquisition cost, change in acquisition date, retrospective depreciation adjustments, and unrecorded asset transfers in prior years.

The following entities are the main contributors to the government's reported general PP&E net of \$1,235.0 billion as of September 30, 2023. Please refer to each entity's financial statements for additional information.

- DOD
- DOE
- GSA
- DOC
- Treasury
- HHS
- DOI
- USPS
- DHS
- USDA
- 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.