

**Forest Service Handbook
National Headquarters - Washington Office
Washington, DC**

**Forest Service Handbook 6509.11f – Working Capital Fund Accounting Operations Handbook
Chapter 20 - Capitalization of Assets**

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This chapter contains instructions for capitalizing assets into the Working Capital Fund (WCF) and establishing, changing, and deleting fleet equipment/WCF master files for Forest Service project-owned fleet equipment, commercially leased equipment, and General Services Administration-owned motor vehicles in addition to all WCF-owned equipment and property.

21 - Types of Property and Equipment Capitalized into the Fleet Equipment/Working Capital Fund Accounting System

1. Working Capital Fund-Owned Equipment.

| <u>Type</u> | <u>Controlled by Account No.</u> | <u>Used With Activity</u> |
|--|--------------------------------------|-------------------------------|
| Real Property - Buildings | 151 | All |
| Real Property - Other Structures and Imp. | 152 | All |
| Real Property - Cold Storage Refrigeration Plant and Equipment | 153 | 036, 04X |
| Fleet Equipment | 154 & 155 | 011 |
| Machinery and Misc. Equipment | 156 | All |
| Aircraft | 157 | 021 |

2. Forest Service Project-Owned Fleet Equipment.

- a. Motor vehicles in class codes less than 400.
- b. Fleet equipment in class codes 400 and greater.

3. Commercially Leased Motor Vehicles. Establish a fleet equipment/Working Capital Fund (WCF) master file for each commercially leased motor vehicle, class code less than 400, leased for a period of 60 continuous days or longer. Do not capitalize the equipment, because the Forest Service does not own it.

4. General Services Administration Motor Vehicles. Establish a fleet equipment/WCF master file for each General Services Administration motor vehicle, class code less than 400, that is to be held for a period of 60 continuous days or longer. Do not capitalize the equipment, because the Forest Service does not own it.

21.1 - Amount To Capitalize

The capitalized cost of WCF equipment/property shall include the costs incurred in acquiring it, including transportation, installation, and the related cost of obtaining the property in the form and place to be used or managed (2 GAO 12.5(d)).

The capitalized cost of fleet equipment purchased by the Working Capital Fund (WCF), or purchased by appropriated funds and donated to the WCF, includes the initial purchase and transportation cost, subsequent costs to prepare the equipment for use, normally referred to as "initial service," and modifications of the equipment by installing additional features or accessories.

Exhibit 01 shows items included in the capitalized cost. If the fleet equipment is considered replacement equipment, finance the cost of items from the WCF, using account 154 (management code 98XXXX). If the fleet equipment is an addition to the fleet, finance the items from appropriated funds and donate to the WCF, using account 155 (management code 99XXXX).

- a. Special bodies (utility, crew hauling, stock hauling, and fixed-type fire tankers).
- b. Dump hoist assemblies (on pickup and stakeside trucks).
- c. Cab-controlled tailgate trip mechanism on dump trucks.
- d. Undercoating, bumpers, mud flaps, rearview mirrors, directional signals, seat belts, heaters, fans, defrosters, ladders, steps, spare tire and/or wheel, auxiliary fuel tank, and similar items.
- e. Fixed-type toolboxes and seats for use in specific make or model trucks.

21.1 - Exhibit 01

Items To Be Capitalized

(Ownership Type 1 and Ownership Type 3, Fleet Equipment)

1. Purchase price paid to vendor.
2. Freight cost from factory.
3. Unloading at delivery area, inspection for damages and shortages.
4. Transportation from unloading area to location for initial service.
5. Inspection to determine compliance with bid specifications.
6. Operating check and labor for making all necessary adjustments.
7. Sirens, spotlights, and warning or flashing lights on fixed-type fire tankers capitalized in the WCF fleet if necessary for normal operation of unit. Also, suppression kits when purchased as a part of an item of equipment.
8. Tractor canopies, spark arresters, scarifiers, back-hoes, power-control units, winches, and similar attachments.
9. Expense necessary for obtaining warranty adjustments.
10. Labor cost for installing of license plates identification numbers, insignia, and decals.
11. Road or operating tests and final adjustments before the release of equipment to users.
12. Procurement and installation of fixed or permanent attachments and accessories not on the equipment at the time of acquisition including:
 13. Procurement and installation of trailer hitches, brake systems, and wiring on the towing vehicle (when trailer is capitalized in WCF).
 14. Interior screens or similar safety barriers in carryalls, panels, and crew-hauling bodies.
 15. Truck body conversions.
 16. Auxiliary springs, load levelers, and similar items.
 17. Power takeoffs, winches, truck-operated cranes, and similar items.
 18. Repairs and rehabilitation costs (on equipment from excess).
 19. Handling charges (on equipment from excess).

21.2 - Costs Paid From Working Capital Fund and Not Capitalized

The following items, when required on vehicles, may be paid from the Working Capital Fund: license plates, decals, insignia, service reminder, warning plates, fire extinguishers, first-aid kits, flags, flares, toolholders, bug screens, tire chains, antifreeze, special oil and lubricants necessary for complying with manufacturers' warranty requirements, logbooks and covers, driver-operator manuals, first-aid guide, fuel to initially fill the fuel tank, and similar items, including flags, flares, fire extinguishers, and first-aid kits when required by FSH 6709.11, Health and Safety Code Handbook.

21.3 - Costs Paid From Other Funds and Not Capitalized

Any needed modifications or additions after the equipment has been issued to the user require prior approval of the Regional Forester or Staff. The following is a list of the modifications that Forest units usually make at the point of initial service:

1. Shovels, axes, pulaski tools, canteens, water buckets, flashlights, and similar items.
2. Radios and initial installation of suppression kits, spotlights, sirens, and warning and flashing lights, other than described herein.
3. Removable boxes, such as Ranger or construction maintenance supervisor utility boxes, racks, tubes or boxes used for carrying skis, level rods, tripods, and similar items.
4. Installation of trailer hitches, brake systems, and wiring on the towing vehicles if necessary for towing non-capitalized trailers of all types.

22 - Codes

The system uses a variety of codes to represent a data element in the fleet equipment/Working Capital Fund master file. As an example, a "class code" of 150 may represent a 1/2-ton 4X2 pickup. A "manufacturers code" of 001 represents a "Ford." Some of the more common codes are listed below, others are in section 07.

22.1 - Class Codes

1. Fleet Equipment. (FSM 7130.3 and National Finance Center-maintained MASC table 62).
2. Working Capital Fund-Owned Aircraft. (National Finance Center-maintained MASC table 62).
3. Other Working Capital Fund-Owned Equipment/Property. For WCF equipment/property other than fleet equipment and aircraft, the class code is the same as the property type and account number controlling the value of the equipment/property. The classes are:

| <u>Class</u> <u>Code</u> | <u>Property</u> <u>Type</u> | <u>Account</u> <u>Number</u> |
|-----------------------------|--------------------------------|---------------------------------|
| 151 | 151 | 151 |
| 152 | 152 | 152 |
| 153 | 153 | 153 |
| 156 | 156 | 156 |
| 158 | 158 | 158 |

22.2 - Manufacturer's Codes

The Forest Service and the National Finance Center have established for Service-wide use a series of 3-digit numeric codes for identifying the brand name or manufacturer of fleet equipment.

National Finance Center (NFC) MASC Table 64 lists these codes which are also on the system at the Fort Collins Computer Center (FCCC).

If you need additions to the list, obtain them from the Washington Office, F&AM, ATTN: All-Service Accounting.

22.3 - Standard Form 82 Codes

Use a 1-digit numerical code to identify the specific column for reporting fleet equipment on Form SF 82, Agency Report of Motor Vehicle Data. Exhibit 01 shows the relationship of Fleet Equipment Class Codes to form SF 82 codes (sec. 05, item 31, and sec. 07, item 4).

22.3 - EXHIBIT 01 IS A SEPARATE DOCUMENT

22.4 - Julian Dates

Many of the forms for use with the fleet equipment/WCF accounting system require the use of a Julian date instead of a calendar date.

Exhibit 01 is a Julian date calendar for other than leap years.

Exhibit 02 is a Julian date calendar for leap years.

22.4 - EXHIBIT 1 & EXHIBIT 2 ARE SEPARATE DOCUMENTS

23 - Equipment and Property Numbering System

The Forest Service issues a unique number for identifying each item of fleet equipment and Working Capital Fund property. The number consists of the following:

| <u>Item</u> | <u>No. of Digits</u> | <u>Remarks</u> |
|------------------|--------------------------|---|
| Agency | 2 | The Forest Service is identified as 11 |
| Region | 2 | |
| Unit | 2 | |
| Ownership Type | 1 | |
| Property Type | 3 | |
| Equipment Number | 4 | 9998 and 9999 reserved for adjustment-type entries. |

The issuance of the 4-digit equipment number is limited to the following organizational levels:

1. Fleet Equipment (Property Type 155).

- a. Working Capital Fund-Owned (Ownership Type 1). The 4-digit equipment number for WCF-owned fleet equipment is unique by Region. Each Region issues each number (0001-9997) to only one vehicle.
- b. Project-owned (Ownership Type 3). The 4-digit equipment number for project-owned fleet equipment is unique by unit. Each unit issues each number (0001-9998) to only one piece of project-owned fleet equipment. Other units within the same Region may use the same 4-digit number.
- c. Commercially Leased Fleet Equipment, (Ownership Type 4). The 4-digit equipment number for commercially leased fleet equipment is unique by unit. Each unit issues each number (0001-9998) to only one commercially leased motor vehicle. Other units within the same Region may use the same 4-digit number.
- d. General Services Administration Motor Vehicles (Ownership Type 5). The 4-digit equipment number for General Services Administration (GSA) motor vehicles is unique by unit. Each unit issues each number (0001-9998) to only one GSA motor vehicle. Other units within the same Region may use the same 4-digit number.

2. Aircraft (Property Type 157).

a. Working Capital Fund-Owned (Ownership Type 1). The 4-digit equipment number for WCF aircraft is unique by Region.

b. Non-Working Capital Fund-Owned Aircraft. Do not enter non-WCF-owned aircraft into the system.

3. Buildings (151). The 4-digit equipment property number for WCF-owned buildings is unique by unit. Each unit may use only one series of numbers (0001-9998), regardless of WCF activity; for example, a building in activity 011 cannot have the same 4-digit number as a building in activity 012.

4. Other Structures and Improvements (152). The 4-digit equipment/property number for WCF-owned other structures and improvements is unique by unit. Each unit may use only one series of numbers (0001-9998), regardless of the number of WCF activities involved; for example, an item in activity 040 cannot have the same number as an item in activity 041.

5. Cold Storage Refrigeration Plant and Equipment (153). The 4-digit equipment/property number for WCF-owned cold storage refrigeration plant and equipment is unique by unit. Each unit may use only one series of numbers (0001-9998), regardless of the number of WCF activities involved; for example, an item in activity 040 cannot have the same number as an item in activity 041.

6. Machinery and Miscellaneous Equipment (156). The 4-digit equipment/ property number for WCF-owned machinery and miscellaneous equipment is unique by unit. Each unit may use only one series of numbers (0001-9998), regardless of the number of WCF activities involved; for example, an item in activity 011 cannot have the same number as an item in activity 021.

24 - Establishing Obligations for Forest Service-Owned Motor Vehicles

The following are the instructions for submitting, changing and/or deleting orders for motor vehicles and initiating the depreciation process for Working Capital Fund fleet equipment.

24.1 - Submitting Orders for Motor Vehicles

Use General Services Administration (GSA) form 1781, Motor Vehicle Requisition Delivery Order, to requisition motor vehicles from GSA. The National Finance Center will use a copy of the form 1781 for establishing an obligation for the vehicle(s).

Employees responsible for obligating and accounting for vehicles should be familiar with GSA procedures for ordering vehicles (FPMR 101-26.5) and FEDSTRIP procedures (FSH 6509.31, Title 2, ch. 4, sec. 1).

1. In addition to information required by GSA each form 1781 must include the following information in blocks indicated (ex. 01):

Block 3Accounting Data

| T/C | Agency | Unit | Management Code | Amount |
|-----|--------|------|-----------------|--------------------|
| 1 | XX | XX | XXXXXX | \$\$\$,\$\$\$.\$\$ |

Block 6

The 4-digit number(s) used to identify the vehicle(s) being purchased preceded by the 1-digit ownership type; that is, 1-XXXX, for a vehicle that will be operated by the WCF (including fleet additions) and 3-XXXX for vehicles that will be operated as project equipment.

2. Regions may order multiple vehicles on a single form 1781, providing the vehicles meet the following criteria:

- a. The vehicles are of the same class.
- b. All vehicles include the same options.
- c. All vehicles will be delivered to the same consignee delivery address.

3. Regions will limit each form 1781 to one management code (ex. 1).

a. Regions or Units will establish and use management codes for those vehicles ordered in Ownership Type 3.

b. Regions or Units will use management codes as follows for vehicles ordered in Ownership Type 1, Working Capital Fund:

(1) Each Region will set aside a block of 10 consecutive dummy equipment numbers for use with the prefixes "98" (fleet replacement) and "99" (fleet additions) as prestructured management codes (MC). The last digit of the equipment number will be used as the indicator of the fiscal year in which the vehicle was ordered; i.e., the MC for vehicles ordered in FY 1986 will end with the numeral 6. Never establish master files for these equipment numbers.

(2) Regions will code all GSA forms 1781 to the MC with the indicator (last digit) for the fiscal year in which they place the order. At anytime after placing the order and assigning vehicle numbers, Regions should process forms 6500-61, Fleet Equipment and Aircraft (Accountability and Data Record) to establish master files for each item ordered. Show current status 1 when establishing these master files.

4. Submit the original plus three copies of GSA form 1781 to the Washington Office Engineering Staff, Fleet Management, who will distribute them as follows:

- a. Original and one copy to General Services Administration.
- b. One copy to the National Finance Center.
- c. One copy to file.

Do not send the obligation copy of form 1781 directly to NFC.

24.1 - EXHIBIT 1 IS A SEPARATE DOCUMENT

24.2 - Changing or Deleting Obligations for Motor Vehicles

When preparing General Services Administration (GSA) forms 1781 to change or delete obligations, use transaction codes as follows:

1. Submit GSA form 1781 using transaction code 2 to change an obligation previously submitted to the National Finance Center (ex.01). Use this transaction when the dollar amount covered by a previously submitted GSA form 1781 changes whether or not there is a change in the number of vehicles ordered. The system operates on the "overlay" or replacement method. Complete the GSA form 1781 as though it were the original order showing the corrected information and using the same Agency Order No. in block 4 as shown on the original GSA form 1781.

2. Submit GSA form 1781 using transaction code 3 to totally delete obligations previously submitted to the National Finance Center (ex.02). Use this transaction code only when the orders for all vehicles covered by the GSA form 1781 have been cancelled. Complete GSA form 1781 through block 10 using the same Agency Order No. in block 4 that was shown on the original GSA form 1781. Show zeros in the quantity field of block 8 and blocks 10a and 10b.

Submit GSA forms 1781 for changing or deleting obligations (T/C 2 and T/C 3) directly to the National Finance Center with a copy to the Washington Office Engineering Staff, Fleet Management.

24.2 - EXHIBIT 1 & EXHIBIT 2 ARE SEPARATE DOCUMENTS

24.3 - Initiating the Depreciation Process on Working Capital Fund Fleet Equipment

The following is the procedure for initiating the depreciation process in the Equipment Management Information System (EMIS) for Working Capital Fund fleet equipment.

1. When placing vehicles into service, Regions or Units shall submit Form 6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), updating the EMIS master files for: current status (2); remaining months to depreciate; salvage value; and estimated life if they have not already done so.

2. Regions or units will prepare and submit Form AD-742, Transfer and Adjustment Voucher, adjusting the accounting from the dummy management code to the actual vehicle number as follows:

- a. For fleet replacements, forms AD-742 shall show a debit to the MC consisting of "98" plus the assigned vehicle number and a credit to the MC consisting of "98" plus the dummy equipment number used to order the equipment. The amount of the entries will be the actual cost that General Services Administration will bill the Forest Service.
- b. For fleet replacements, forms AD-742 will show (1) a debit to the MC consisting of "98" plus the assigned vehicle number for the amount to be paid from appropriation Y27, (2) a debit to the MC consisting of "99" plus the assigned vehicle number for the amount to be paid from other appropriations, (3) a credit to the MC shown on the GSA form 1781 for the total contract cost of the vehicle, and (4) a debit to the MC established for the appropriations other than Y27 and an equal credit to MC 901351 for the amount to be paid from the other appropriation(s).

These entries will normally create a temporary negative expenditure against the dummy vehicle number on the Unit Financial Statement (Budget Report 55-3). When the National Finance Center processes the payments for the General Services Administration, no amount should show for the dummy management code.

25 - Fleet Equipment/Working Capital Fund Property Master Files

Units shall establish a fleet equipment/Working Capital Fund (WCF) master file for items of fleet equipment (WCF account 155) the Forest Service operates and also for each item of WCF property that WCF accounts 151, 152, 153, 156, and 157. Establish a master file immediately after the ordering or leasing of equipment and the assignment of the number.

Use Form FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), and Form FS-6500-61a, Working Capital Fund Property (Accountability and Data Record) to establish, change, transfer, or delete a master file.

Use form FS-6500-61 for fleet equipment (WCF-owned; project owned, leased (60 days or longer), General Service Administration long-term assignment), and for WCF aircraft. Use form FS-6500-61a for WCF buildings, other structures and improvements, cold storage refrigeration equipment, and machinery and miscellaneous equipment.

The National Finance Center edits coded data elements from these forms against the appropriate MASC tables.

25.1 - For Fleet Equipment and Working Capital Fund Aircraft

Use Form FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), to establish, change, transfer, or delete a fleet equipment Working Capital Fund master file.

Units may use numeric characters 0-9 and alpha characters A-Z when completing the form. Do not use special characters other than a hyphen, period, comma, or blank space. The number in parentheses directly under each block on the form indicates the maximum number of digits allowable in a particular block.

Use the codes in section 07 when completing form FS-6500-61.

25.11 - Establishing Master File

Exhibit 01 contains instructions for completing Form FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), when establishing a master file for fleet equipment and Working Capital Fund aircraft. The instructions are keyed to the block numbers on the form.

25.11 - Exhibit 01

An asterisk (*) following the block number indicates a required entry.

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|---|
| 1* | <u>Action Code</u> - Enter 1 to establish a master file. |
| 2* | <u>Current Status</u> - Enter code 1 or 2 as appropriate. |
| 3* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric identification code for the Forest Service Region. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric identification code for the unit. |
| 6* | <u>Ownership Type</u> - Enter appropriate code. |
| 7* | <u>Property Type</u> - Enter 155 or 157, as appropriate. |
| 8* | <u>Equipment Number</u> - Enter the 4-digit numeric identification code for the individual piece of equipment. (DO NOT use number 9998 or 9999, because these numbers are for adjustment transactions.) |
| 9* | <u>Document Type</u> - Enter 1 if document type is not preprinted on form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11* | <u>Subunit</u> - Enter the 2-digit numeric identification code for the subunit to which the equipment is assigned. |
| 12* | <u>WCF Activity</u> - Enter appropriate code. |
| 13* | <u>Class Code</u> - Enter appropriate code (FSM 7130). |
| 14* | <u>Manufacturer Code</u> - Enter appropriate code.(sec. 22.2). |
| 15* | <u>Year Model</u> - Enter the last 2 digits of the model year (year manufactured or year purchased). |
| 16* | <u>Acquisition Code</u> - Enter appropriate code. |

25.11 - Exhibit 01--Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 17 | <u>Model</u> - Enter the alpha-numeric description of equipment model (14 digits maximum). |
| 18* | <u>GSA Size</u> - Enter appropriate code. Required for classes under 100. |
| 19* | <u>SF-82 Code</u> - Enter appropriate code. |
| 20 | <u>Transmission Type</u> - Enter appropriate code. |

Note: Blocks 20 - 25 are required entries for classes under 400.

| | |
|-----|--|
| 21 | <u>Transmission Speeds</u> - Enter the number of forward speeds in the transmission assembly (20 maximum). Must be completed if entry in block 20 is A or M. |
| 22 | <u>Rear Axle/Transfer Case</u> - Enter the number of speeds (gears) in the rear axle or transfer case when block 7 is 155 and block 13 is less than 400. |
| 23 | <u>Drive</u> - Enter the 3-digit wheel and drive description; that is, 4x2, 4x4, 6x4, and so forth if block 7 is 155 and block 13 is less than 400. |
| 24 | <u>Number of Cylinders</u> - Enter the number of cylinders in the propelling engine of the equipment. |
| 25 | <u>Cubic Inch Displacement</u> - Enter the 4-digit numeric "C.I.D.," "CC," or liter size of the propelling engine. |
| 26* | <u>Primary Fuel</u> - Enter appropriate code. |
| 27 | <u>Credit Card No.</u> - Enter the 5-digit unique number of the credit card plus the 1-digit check digit (do not enter for GSA vehicles). |
| 28 | <u>Gross Vehicle Weight Rating</u> - Enter the number showing the gross vehicle weight rating of the equipment. |
| 29 | <u>Vehicle Payload</u> - Enter the number showing the vehicle payload. |

25.11 - Exhibit 01--Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 30 | <u>Manufacturer's EPA Rating</u> - Enter the 2-digit numeric Environmental Protection Agency (EPA) rating. |
| 31 | <u>Tire Size (Front)</u> - Enter the alpha-numeric digits showing the front tire size. |
| 32 | <u>Tire Size (Rear)</u> - Enter the alpha-numeric digits showing the rear tire size. |
| 33 | <u>Description of Equipment</u> - Enter the alpha-numeric description of the equipment (20 digits maximum). |
| 34 | <u>Purchase Order Number</u> - Enter the purchase order number for the major component of the equipment. Use this block to identify equipment the unit acquired from excess (13 digits maximum). Required entry for classes under 400. |
| 35 | <u>GSA Contract Number</u> - Enter the GSA contract number for purchase of the equipment (14 digits maximum). Required entry for classes under 400. |
| 36* | <u>Date Received</u> - Enter the Julian date the unit received the equipment; otherwise, show the same date as in block 10. |
| 37* | <u>Odometer Reading When Received</u> - Enter the odometer or hour meter reading when the unit received the equipment. Enter zeros if equipment is without an odometer or hour meter. If none, enter 0 or NA. |
| 38* | <u>Serial Number</u> - Enter the serial number the manufacturer assigned to identify the equipment (20 digits maximum). |
| 39 | <u>License Number</u> - Enter the license plate number the unit assigned to fleet equipment (10 digits maximum). |
| 40 | <u>Accessories</u> - Enter up to five 2-digit alpha-numeric codes to identify accessories in or on the equipment. |

Note: show zeros in blocks 40 - 43 if an amount is not appropriate.

25.11 - Exhibit 01--Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 41* | <u>Capitalized Value</u> - Enter capitalized cost of the equipment for all except those where the code in block 6 is 1. |
| 42* | <u>Residual Value</u> - Enter the residual (salvage) value the unit assigned to the equipment to the nearest whole dollar only if the code in block 6 is 1 or 3. |
| 43* | <u>Accumulated Depreciation</u> - Enter the accumulated depreciation for fleet equipment when the code in block 6 is 3. For all others, enter zeros. |
| 44* | <u>Estimated Life (Years)</u> - Enter the number of years of estimated useful life (cannot be zero). |
| 45* | <u>Remaining Months for Depreciation</u> - Enter the number of months for depreciating the equipment (normally block 44 multiplied by 12). |
| 46 | <u>Planned Year Replacement</u> - Enter the last 2 digits of the fiscal year during which the unit plans to replace the equipment. |
| 47-59 | Do not complete these blocks. |

25.12 - Changing, Updating, or Transferring Master File (Except Key Data)

Exhibit 01 contains instructions for completing Form FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), when changing, updating, or transferring a master file for fleet equipment and Working Capital Fund aircraft (except key data). The instructions are keyed to the block numbers on the form.

Use the codes in section 07 when completing form FS-6500-61.

25.12 - Exhibit 01

An asterisk (*) following the block number indicates a required entry.

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|---|
| 1* | <u>Action Code</u> - Enter 2 to change a master file. |
| 2 | <u>Current Status</u> - Enter the current status only if changing it from what is now in the master file. |
| 3* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric code currently in the master file. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric code currently in the master file. |
| 6* | <u>Ownership Type</u> - Enter the 1-digit numeric code currently in the master file. |
| 7* | <u>Property Type</u> - Enter the 3-digit numeric code currently in the master file. |
| 8* | <u>Equipment No.</u> - Enter the 4-digit number currently in the master file. |
| 9* | <u>Document Type</u> - Enter 1 if document type is not preprinted on form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11-40 | Complete these blocks only if changes should be made. |
| 41-43 | When changing the information in these blocks, insert only the positive or negative amount of the change. Required if making an entry in blocks 44, 45, or 46. |
| 44-48 | Complete these blocks only if changes should be made. (See notes at end of exhibit.) |
| 49 | When changing the information in this block, insert only the positive or negative amount of the change. (See notes at end of exhibit.) Required if the code in block 2 is 7 or 8. |
| 47 | <u>New Status</u> - If block 2 is 7, enter the current status (1, 2, or 5) of the equipment at the gaining unit; otherwise, leave blank. |
| 48 | <u>Date of Transfer or Disposal</u> - If block 2 is 7 or 8, enter the appropriate 5-digit Julian date of transfer or disposal; otherwise, leave blank. |

25.12 - Exhibit 01--Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 49 | <u>Proceeds from Sale of Equipment</u> - Enter zero if block 6 is 1, 4, or 5. Enter proceeds if block 6 is 3. Enter zero if block 2 is 7. |
| 50 | <u>Agency</u> - If block 2 is 7, enter 11 if not preprinted on form. |
| 51-57 | Must be blank if code in block 2 is 1, 2, 5, or 8. Entry is required if block 2 is 7. |
| 51 | <u>Region</u> - Enter the 2-digit numeric code identifying the gaining Region. This may be the same code as in block 4. |
| 52 | <u>Unit</u> - Enter the 2-digit numeric code identifying the unit receiving the transferred equipment. |
| 53 | <u>Subunit</u> - Enter the 2-digit numeric code identifying the subunit receiving the transferred equipment. |
| 54 | <u>WCF Activity</u> - Enter the 3-digit numeric code identifying the WCF activity to which the equipment is being transferred. |
| 55 | <u>Ownership Type</u> - Enter the 1-digit numeric code identifying the ownership type to which the receiving unit is assigning the equipment. |
| 56 | <u>Property Type</u> - Enter the 3-digit numeric code identifying the property type to which the receiving unit is assigning the equipment. |
| 57 | <u>Equipment No. (New)</u> - Enter the 4-digit equipment identification number. This is normally the same number as shown in block 8 unless there is a change in ownership type and/or Region. |
| 58 | <u>Sold To</u> - If block 2 is 8, enter the name of the party that purchased the equipment; otherwise, leave blank. |
| 59 | <u>Address</u> - If block 2 is 8, enter the address of the party that purchased the equipment; otherwise, leave blank. |

- NOTES:
1. If you change block 2 to 5, 7, or 8, the system cancels all remaining Fixed Ownership Rate information stored in the master file.
 2. If you change block 2 to 1, 2, or 5, do not complete blocks 47-57.
 3. When changing a master file to current status 7, complete blocks 47, 48, 49, and 50-57. This change closes out and retains the master file on the old unit and establishes a new master file on the gaining unit. Do not complete blocks 11-46.

25.12 - Exhibit 01--Continued

Block No.

Heading and Instruction

4. If you change block 2 of the master file to 7, block 51 is not equal to block 4, and block 6 is 1, prepare an accounting adjustment on Form AD-742, Transfer and Adjustment Voucher, to transfer the capitalized value, accumulated depreciation and book value of the equipment from the old Region to the new Region. Use equipment no. 9999 for this transfer.

5. If you change block 2 of the master file, to 8, complete blocks 48, 49, 58, and 59. Do not complete blocks 11-47.

The system automatically generates an accounting adjustment to adjust the budget cost records for the capitalized value, accumulated depreciation, and book value of the sold or disposed of equipment.

6. Place an asterisk (*) in any block to remove information that is not to be replaced.

25.13 - Changing Key Data on Master File

The information in blocks 3-8 of Form FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), is normally referred to as "key data." This data provides the information necessary to locate a particular master file.

Exhibit 01 gives the instructions for completing form FS-6500-61 when changing the key data on an existing master file for fleet equipment and Working Capital Fund aircraft.

Use the codes in section 07 when completing form FS-6500-61.

25.13 - Exhibit 01

[An astrisk (*) following the block number indicates a required entry.]

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 1* | <u>Action Code</u> - Enter 3 to make a change in key data. |
| 2* | <u>Current Status</u> - Leave blank. |
| 3* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric code identifying the Region that is currently in the master file. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric code identifying the unit that is currently in the master file. |
| 6* | <u>Ownership Type</u> - Enter the 1-digit numeric code identifying the ownership type currently in the master file. |
| 7* | <u>Property Type</u> - Enter the 3-digit numeric code identifying the property type currently in the master file. |
| 8* | <u>Equipment No.</u> - Enter the 4-digit numeric code identifying the specific item of equipment currently in the master file. |
| 9 | <u>Document Type</u> - Enter 1 if not preprinted on the form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11-46 | Blocks 11-46 are not valid when block 1 is 3. |
| 47* | <u>New Status</u> - Enter the 1-digit numeric code indicating the new status of the equipment. |
| 48* | <u>Date of Transfer or Disposal</u> - Show actual date of disposal. Use date in block 10 if date is unknown. |
| 49* | <u>Proceeds From Sale of Equipment</u> - Enter zero. |

25.13 - Exhibit 01--Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 50* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 51* | <u>Region</u> - Enter the 2-digit numeric code identifying the unit. |
| 52* | <u>Unit</u> - Enter the 2-digit numeric code identifying the subunit. |
| 53* | <u>Subunit</u> - Enter the 2-digit numeric code identifying the subunit. |
| 54* | <u>WCF Activity</u> - Enter the 3-digit numeric code identifying the WCF activity. |
| 55* | <u>Ownership Type</u> - Enter the 1-digit numeric code identifying ownership type. |
| 56* | <u>Property Type</u> - Enter the 3-digit numeric code identifying property type. |
| 57* | <u>Equipment No.</u> - Enter the 4-digit numeric code for the item. |
| 58-59 | Leave blank. |

25.14 - Deleting Erroneously Established Master File

Exhibit 01 contains instructions for completing Form FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), when deleting an existing master file.

Use the codes in section 07 when completing form FS-6500-61.

25.14 - Exhibit 01

[An astrisk (*) following the block number indicates a required entry.]

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|---|
| 1* | <u>Action Code</u> - Enter 3. |
| 2* | <u>Current Status</u> - Leave blank. You can only delete equipment in status code 1. Capitalized value must be zero. |
| 3* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric code identifying the Region that is currently in the master file. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric code identifying the unit that is currently in the master file. |
| 6* | <u>Ownership Type</u> - Enter the 1-digit numeric code identifying the ownership type that is currently in the master file. |
| 7* | <u>Property Type</u> - Enter the 3-digit numeric code identifying property type that is currently in the master file. |
| 8* | <u>Equipment No.</u> - Enter the 4-digit numeric code identifying the item of equipment that is currently in the master file. |
| 9* | <u>Document Type</u> - Enter 1 if not preprinted on the form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11-59 | Leave blank. |

25.2 - For Property Other Than Fleet Equipment and Working Capital Fund Aircraft

Use Form FS-6500-61a, Working Capital Fund Property (Accountability and Data Record), to establish, change, transfer, or delete a master file for Working Capital Fund property that accounts 151, 152, 153, and 156 control.

Units may use numeric characters 0-9 and alpha characters A-Z when completing the form. Do not use special characters other than a hyphen, period, comma, or blank space. The number in parentheses directly under each block on the form indicates the maximum number of digits allowable in a particular block.

Use the codes in section 07 when completing form FS-6500-61a.

25.21 - Establishing Master File

Exhibit 01 gives instructions for completing Form FS-6500-61a, Working Capital Fund Property (Accountability and Data Record), when establishing a master file for Working Capital Fund property that by accounts 151, 152, 153, and 156 control.

25.21 - Exhibit 01

[An astrisk (*) following the block number indicates a required entry.]

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 1* | <u>Action Code</u> - Enter 1. |
| 2* | <u>Current Status</u> - Enter 1 or 2, as appropriate. (Do not use codes 5, 7, and 8 if the code in block 1 is 1.) |
| 3 | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric code that identifies the Region. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric code that identifies the unit. |
| 6* | <u>Ownership Type</u> - Enter 1 to indicate that the WCF owns the equipment/property. |
| 7* | <u>Property Type</u> - Enter the 3-digit numeric code that identifies the property type. (Property types 155 and 157 are not valid with form FS-6500-61a.) |
| 8* | <u>Equipment No.</u> - Enter the 4-digit numeric code that identifies the item of equipment/property. |
| 9 | <u>Document Type</u> - Enter 1 if not preprinted on the form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11* | <u>Subunit</u> - Enter the 2-digit numeric code that identifies the subunit to which the equipment is administratively assigned. |
| 12* | <u>WCF Activity</u> - Enter the appropriate code. <u>25.13 - Exhibit 01--Continued</u> |
| 13* | <u>Class Code</u> - Enter the 3-digit numeric code that identifies the class of equipment. Enter the same code that you entered in block 7. |
| 14* | <u>Year Model</u> - Enter the last 2 digits of the model year (year purchased or manufactured). |
| 15 | <u>Model</u> - Enter the alpha-numeric description of the equipment model (14 digits maximum). |

25.21 – Exhibit 01—Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 16 | <u>Description of Property</u> - Enter the alpha-numeric description of the property (20 digits maximum). |
| 17* | <u>Purchase Order Number</u> - Enter the alpha-numeric digits that identify the purchase order for the major component of the equipment (13 digits maximum). |
| 18* | <u>Date Received</u> - Enter the Julian date that the unit received the property. Otherwise, enter the same date as in block 10. |
| 19 | <u>Serial Number</u> - Enter the serial number the manufacturer assigned to identify the equipment (20 alpha-numeric digits maximum). Use zero or NA if there is no serial number. |
| 20 | <u>Accessories</u> - Enter the 2-digit alpha-numeric codes to identify accessories on the equipment (five codes maximum). |
| 21* | <u>Residual Value</u> - Enter the residual or salvage value (in whole dollars) of the equipment. |
| 22* | <u>Estimated Life (Years)</u> - Enter the number of years of expected equipment usage. |
| 23* | <u>Remaining Months for Depreciation</u> - Enter the number of months remaining for depreciation of the equipment (normally block 22 multiplied by 12). |
| 24 | <u>Planned Year Replacement</u> - Enter the last 2 digits of the fiscal year for planned replacement of the equipment. |
| 25-34 | Do not complete these blocks. |
| 35 | Remarks-enter "accumulated depreciation 00." |

25.22 - Changing, Updating, or Transferring Master File

Exhibit 01 contains instructions for completing Form FS-6500-61a, Working Capital Fund Property (Accountability and Data Record), when changing, updating, or transferring a master file for Working Capital Fund property that accounts 151, 152, 153, and 156 control.

Use the codes in section 07 when completing form FS-6500-61a.

25.22 - Exhibit 01

[An astrisk (*) following the block number indicates a required entry.]

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 1* | <u>Action Code</u> - Enter 2. |
| 2 | <u>Current Status</u> - Enter the current status only if changing it from what is currently in the master file. |
| 3* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric code that identifies the Region that is currently in the master file. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric code that identifies the unit that is currently in the master file. |
| 6* | <u>Ownership Type</u> - Enter the 1-digit numeric code that identifies the ownership type that is currently in the master file. |
| 7* | <u>Property Type</u> - Enter the 3-digit numeric code that identifies the property type that is currently in the master file. |
| 8* | <u>Equipment No.</u> - Enter the 4-digit numeric code that identifies an item of equipment that is currently in the master file. |
| 9* | <u>Document Type</u> - Enter 1 if not preprinted on the form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11-24 | Complete these blocks only if the code in block 2 is 1, 2, or 5. (See notes at end of exhibit.) |
| 25 | <u>New Status</u> - If the code in block 2 is 7, enter the current status (1, 2, or 5) for the equipment after the transfer. |
| 26 | <u>Date Disposed of or Transferred</u> - Enter the 5-digit Julian date of disposal or transfer if block 2 is 7 or 8; otherwise, leave blank. |
| 27 | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 28 | <u>Region</u> - Enter the 2-digit numeric code that identifies the Region to which the equipment is to be transferred. (May be the same as block 4.) |
| 29 | <u>Unit</u> - Enter the 2-digit numeric code that identifies the unit to which the equipment is to be transferred. (May be the same as block 5.) |

25.22 - Exhibit 01--Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 30 | <u>Subunit</u> - Enter the 2-digit numeric code that identifies the subunit to which the equipment is to be transferred. (May be the same as block 11.) |
| 31 | <u>WCF Activity</u> - Enter the 3-digit numeric code that identifies the WCF activity to which the equipment is to be transferred. (May be the same as block 12.) |
| 32 | <u>Ownership Type</u> - Enter the 1-digit numeric code that identifies the ownership type to which the equipment is to be transferred. (May be the same as block 6.) |
| 33 | <u>Property Type</u> - Enter the 3-digit numeric code that identifies the property type to which the equipment is to be transferred. (May be the same as block 7.) |
| 34 | <u>Equipment No.</u> - Enter the 4-digit numeric code that the gaining unit will use in identifying the item of equipment. (May be the same as block 8.) |
| NOTES: | <p>1. If changing block 2 to 1, 2, or 5, do not complete blocks 25-34.</p> <p>2. When changing a master file to current status 7, complete blocks 25-34. This closes out and retains the master file on the old unit and establishes a new master file on the gaining unit.</p> <p>3. If changing block 2 of the master file to 7, block 28 is not equal to block 4, and block 6 is 1, prepare an accounting adjustment on form AD-742 to transfer the capitalized value, accumulated depreciation, and book value of the equipment from the old Region to the new Region.</p> <p>4. If changing block 2 of the master file to 8, complete block 26. Do not complete blocks 11-25.</p> <p>The system automatically generates an accounting adjustment to adjust the budget cost records for the capitalized value, accumulated depreciation, and book value of the sold or disposed of equipment.</p> <p>5. To remove data that is not to be replaced, place an asterisk (*) in the block.</p> |

25.23 - Changing Key Data on Master File

Exhibit 01 contains instructions for completing Form FS-6500-61a, Working Capital Fund Property (Accountability and Data Record), when changing key data (blocks 3-8) on a master file for Working Capital Fund property that accounts 151, 152, 153, and 156 control.

Use the codes in section 07 when completing form FS-6500-61a.

25.23 - Exhibit 01

[An astrisk (*) following the block number indicates a required entry.]

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|---|
| 1* | <u>Action Code</u> - Enter 3. |
| 2* | <u>Current Status</u> - Leave blank. |
| 3* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric code that identifies the Region currently in the master file. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric code that identifies the unit currently in the master file. |
| 6* | <u>Ownership Type</u> - Enter the 1-digit numeric code that identifies the ownership type currently in the master file. |
| 7* | <u>Property Type</u> - Enter the 3-digit numeric code that identifies the property type currently in the master file. |
| 8* | <u>Equipment No.</u> - Enter the 4-digit numeric code that identifies the item of equipment currently in the master file. |
| 9* | <u>Document No.</u> - Enter 1 if not preprinted on the form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11-24 | These blocks are not valid if the code in block 1 is 3. |
| 25 | <u>New Status</u> - Enter the 1-digit code that identifies the status into which the equipment should be placed. |
| 26 | <u>Date of Disposal or Transfer</u> - Enter date of disposal. Use the same date as in block 10 if the actual date is unknown. |
| 27* | <u>Agency</u> - Enter 11 if not preprinted on the form. |

25.22 - Exhibit 01--Continued

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|--|
| 28* | <u>Region</u> - Enter the 2-digit numeric code that identifies the unit. |
| 29* | <u>Unit</u> - Enter the 2-digit numeric code that identifies the unit. |
| 30* | <u>Subunit</u> - Enter the 2-digit numeric code that identifies the subunit. |
| 31* | <u>WCF Activity</u> - Enter the 3-digit numeric code that identifies the WCF activity. |
| 32* | <u>Ownership Type</u> - Enter the 1-digit numeric code that identifies the ownership type. |
| 33* | <u>Property Type</u> - Enter the 3-digit numeric code that identifies the property type. |
| 34* | <u>Equipment No.</u> - Enter the 4-digit numeric code that identifies the item of equipment. |

25.24 - Deleting Erroneously Established Master File

Exhibit 01 contains instructions for completing Form FS-6500-61a, Working Capital Fund Property (Accountability and Data Record), when deleting a master file for Working Capital Fund property that accounts 151, 152, 153, and 156 control.

Use the codes in section 07 when completing form FS-6500-61a.

25.24 - Exhibit 01

| <u>Block No.</u> | <u>Heading and Instruction</u> |
|------------------|---|
| 1* | <u>Action Code</u> - Enter 3. |
| 2 | <u>Current Status</u> - Leave blank. Current status in master file must be "1." |
| 3* | <u>Agency</u> - Enter 11 if not preprinted on the form. |
| 4* | <u>Region</u> - Enter the 2-digit numeric code that identifies the Region that is currently in the master file. |
| 5* | <u>Unit</u> - Enter the 2-digit numeric code that identifies the unit that is currently in the master file. |
| 6* | <u>Ownership Type</u> - Enter the 1-digit numeric code that identifies the ownership type that is currently in the master file. |
| 7* | <u>Property Type</u> - Enter the 3-digit numeric code that identifies the item of equipment that is currently in the master file. |
| 8* | <u>Equipment No.</u> - Enter the 4-digit numeric code that identifies the item of equipment that is currently in the master file. |
| 9* | <u>Document Type</u> - Enter 1 if not preprinted on the form. |
| 10* | <u>Date</u> - Enter the Julian date the form is prepared. |
| 11-34 | Leave blank. |

26 - Updating Fleet Equipment/Working Capital Fund Master File from Budget Cost Records

The Equipment Management Information System (EMIS) uses budget cost records to update established fleet equipment/Working Capital Fund master files for the following WCF accounts:

| | |
|-----|-----|
| 151 | 454 |
| 152 | 603 |
| 153 | 611 |
| 154 | 612 |
| 155 | 613 |
| 156 | 617 |
| 157 | 618 |
| 172 | 619 |
| 429 | 671 |

The EMIS updates the master file monthly with costs and income that these accounts incur by using the following computation:

| | |
|---|-----------------------|
| Year-to-date balance in account | \$ <u>XXXXXXXX.XX</u> |
| Less: year-to-date figures at time of last update (current fiscal year) | \$ <u>XXXXXXXX.XX</u> |
| Equals amount for current update. | \$ <u>XXXXXXXX.XX</u> |

The EMIS shows budget cost records in the previously mentioned accounts which it cannot match with a master file on Report No. EMIS-32, Working Capital Fund, Unmatched Budget Cost Records (ch. 80).

Use one of the following methods to reenter rejected budget cost items, depending on the circumstances responsible for the rejection.

1. Expenditures (All Accounts Except 400 Series).

a. Master File Established, Incorrect 4-Digit Equipment/Property Number Used. Prepare Form AD-742, Transfer and Adjustment Voucher (81-E), to void the invalid equipment/property number and to enter the correct one (ex. 01).

b. Master File Not Established, Correct 4-Digit Equipment/Property Number Used.

(1) Establish a master file by processing Form FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), or FS-6500-61a, Working Capital Fund Property (Accountability and Data Record, as appropriate (sec. 25).

(2) Prepare Form AD-742, Transfer and Adjustment Voucher, using the correct management code that converts to the equipment/property number with an equal amount being processed as a "CR" (credit) using the appropriate structured management code (for example, 901156) (ex. 2).

2. Revenue (400 series accounts).

a. Master File Established, Incorrect 4-Digit Equipment/Property Number Used.

Prepare form AD-742 (81-R) to void the invalid equipment/property number and to enter the correct one (ex. 03).

b. Master File Not Established, 4-digit Equipment/ Property Number Used.

(1) Establish a master file by processing a form FS-6500-61 or FS-6500-61a, as appropriate.

(2) Prepare form AD-742 using the correct management code that converts to the equipment/property number with an equal amount being processed as a "CR" (credit) using the appropriate structured management code (for example, 901453) (ex. 04).

Document EMIS Report No. 32 to show the voucher for processing the adjustment.

26 – EXHIBIT 01 THRU EXHIBIT 04 ARE SEPARATE DOCUMENTS

27 - Disposal of Working Capital Fund Equipment and Property

Process forms FS-6500-61, Fleet Equipment and Aircraft (Accountability and Data Record), or FS-6500-61a, Working Capital Fund Property (Accountability and Data Record), as appropriate, transferring equipment/property to current status "8" (sold or otherwise disposed of) when disposing of Working Capital Fund-owned (O/T-1) equipment/property. Placing an item of equipment/property in current status "8" transfers the Master File to an inactive status.

Current status "8" on forms FS-6500-61 and FS-6500-61a also generates an accounting adjustment to the budget cost records for the capitalized value, accumulated depreciation, and book value of the sold or disposed of equipment/ property.

Exhibit 01 shows the management codes and units for use with the automatic accounting adjustment.

27 - Exhibit 01

Management Codes and Units Used When Disposing of WCF Property/Equipment

| <u>Property Type</u> | <u>Activity</u> | <u>Management Code</u> | | <u>Book Value Debit</u> | <u>Unit Number</u> |
|--------------------------|-----------------|-------------------------------|-------------------------------|-----------------------------|------------------------|
| | | <u>Capt. Value Credit</u> | <u>Accum. Depr. Debit</u> | | |
| 151 | 011 | 901551 | 901561 | 901573 | 97 |
| 151 | 012 | 902551 | 902561 | 902573 | <u>1/</u> |
| 51 | 021 | 906551 | 906561 | 906573 | 97 |
| 151 | 022 | 907551 | 907561 | 907573 | <u>1/</u> |
| 151 | 032 | 903551 | 903561 | 903573 | 97 |
| 151 | 033 | 904551 | 904561 | 904573 | 97 |
| 151 | 035 | 905551 | 905561 | 905573 | 97 |
| 151 | 036 | 806551 | 806561 | 806573 | <u>1/</u> |
| 151 | 040-047 | 800551 | 800561 | 800573 | <u>1/</u> |
| 152 | 011 | 901552 | 901562 | 901573 | 97 |
| 152 | 012 | 902552 | 902562 | 902573 | <u>1/</u> |
| 152 | 021 | 906552 | 906562 | 906573 | 97 |
| 152 | 022 | 907552 | 907562 | 907573 | <u>1/</u> |
| 152 | 032 | 903552 | 903562 | 903573 | 97 |
| 152 | 033 | 904552 | 904562 | 904573 | 97 |
| 152 | 035 | 905552 | 905562 | 905573 | 97 |
| 152 | 036 | 806552 | 806562 | 806573 | <u>1/</u> |
| 152 | 040-047 | 800562 | 800562 | 800573 | <u>1/</u> |
| 153 | 036 | 806553 | 806563 | 806573 | <u>1/</u> |

27 - Exhibit 01--Continued

Management Codes and Units Used When Disposing of WCF Property/Equipment

| <u>Property Type</u> | <u>Activity</u> | <u>Management Code</u> | | <u>Book Value Debit</u> | <u>Unit Number</u> |
|--------------------------|-----------------|-------------------------------|-------------------------------|-----------------------------|------------------------|
| | | <u>Capt. Value Credit</u> | <u>Accum. Depr. Debit</u> | | |
| 153 | 040-047 | 800553 | 800563 | 800573 | <u>1</u> / |
| 155 | 011 | 901554 | 901565 | 901574 | 97 |
| 156 | 011 | 901556 | 901566 | 901573 | 97 |
| 156 | 012 | 902556 | 902566 | 902573 | <u>1</u> / |
| 156 | 021 | 906556 | 906566 | 906573 | 97 |
| 156 | 022 | 907556 | 907566 | 907573 | <u>1</u> / |
| 156 | 032 | 903556 | 903556 | 903573 | 97 |
| 156 | 033 | 904556 | 904556 | 904573 | 97 |
| 156 | 034 | 908556 | 908566 | 908573 | 97 |
| 156 | 035 | 905556 | 905566 | 905573 | 97 |
| 156 | 036 | 806556 | 806566 | 806566 | <u>1</u> / |
| 156 | 040-047 | 800556 | 800566 | 800573 | <u>1</u> / |
| 157 | 021 | 906557 | 906567 | 906573 | 97 |
| 158 | 034 | 908558 | 908568 | 908573 | 97 |

1/ Entry goes on unit holding property.

28 - Financial Management

The structured management codes to use with the automatic accounting adjustment when disposing of Working Capital Fund equipment/property convert to:

| | |
|------------------|----------|
| Region | A11 |
| Unit | A11 |
| Appropriation | Y27 |
| State | 00 |
| Account/Activity | As noted |
| Function | As noted |
| Subfunction | 00 |
| Subunit | 97 |
| Project No. | 9999 |

28.1 - Plan for Multiappropriation Financing of Fleet Additions

FSM 6581.13 contains the policy about financing fleet additions. Exhibit 01 demonstrates the method for distributing the cost of necessary fleet additions that appropriated funds finance each year.

28.1 - Exhibit 01 IS A SEPARATE DOCUMENT