

SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 6B, CHAPTER 11 “REQUIRED SUPPLEMENTARY STEWARDSHIP INFORMATION REPORTING”		
Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
110102.A	Paragraph recognizes recent Federal Accounting Standards Advisory Board (FASAB) changes.	Update
110201	Paragraph recognizes recent FASAB changes.	Update
110302.B	Based on Component input, Cemetery and Archeological Site category has been split into two separate reporting categories.	Clarification
110606.A.4.b	Paragraph clarifies that Research and Development accomplishments should be limited to six examples.	Clarification

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CHAPTER 11

REQUIRED SUPPLEMENTARY STEWARDSHIP INFORMATION REPORTING★ 1101 GENERAL110101. Purpose

A. Information on stewardship assets has been designated as “Required Supplementary Stewardship Information” (RSSI) by the Office of Management and Budget (OMB), and all federal agencies are required to report RSSI. This reporting requirement is predicated on stewardship over resources entrusted to federal agencies and the responsibilities assumed by that stewardship. The need to report information in this manner is due to the unique nature of the federal government.

B. This chapter provides the Department of Defense (DoD) guidance and instructions for preparing and reporting the RSSI statements.

C. In order to ensure a consistent and comprehensive presentation, all stewardship information shall be reported on the RSSI statements of the General Fund for those entities that produce both General and Working Capital Fund (WCF) financial statements. If an entity has stewardship assets but does not produce a General Fund financial statement, the RSSI report shall be included in the financial statements the WCF produces.

110102. Stewardship Categories. There are three categories of RSSI (Stewardship Property, Plant and Equipment (PP&E), Stewardship Investments, and Stewardship Responsibilities). The Department must report RSSI for the categories of Stewardship PP&E and Stewardship Investments. The Department is not required to report RSSI for Stewardship Responsibilities. The two applicable categories of RSSI and subcategories follow:

★ A. Stewardship PP&E. Stewardship PP&E, also referred to as Stewardship Assets, is PP&E-owned by the Department, which includes Heritage Assets and Stewardship Land. Prior to fiscal year (FY) 2003, Stewardship Assets included National Defense PP&E (ND PP&E). However, the Federal Accounting Standards Advisory Board (FASAB) recently voted to rescind Statement of Federal Financial Accounting Standards No. 11, which established and defined the term ND PP&E, and to reclassify these assets as General PP&E for FY 2003 and beyond. These assets are now referred to as military equipment.

1. Heritage Assets. Heritage Assets are items of historical, natural, cultural, educational, or artistic significance or items with significant architectural characteristics.

2. Stewardship Land. Land not acquired for, or in connection with, items of General PP&E, is Stewardship Land. “Acquired for or in connection with” is defined as including land acquired with the intent to construct General PP&E and land acquired in combination with General PP&E. Land classified as Stewardship Land shall be reported as RSSI

by each DoD Component responsible for such land. Stewardship Land shall be reported in terms of physical units (acres) rather than cost or fair value. Without exception, all land provided to the Department from the public domain, or at no cost, shall be classified as Stewardship Land, regardless of its use. Therefore, public domain or no-cost land used in a General PP&E context shall be reported as Stewardship Land and not reported as General PP&E.

B. Stewardship Investments. Stewardship Investments are noncapitalized expenses and merit special treatment to highlight their substantial cost and long-term benefits. There are three subcategories of Stewardship Investments (Nonfederal Physical Property, Research and Development, and Human Capital). The Department is required only to report investments in Nonfederal Physical Property and Research and Development. The Human Capital subcategory is not applicable to the Department.

1. Nonfederal Physical Property Investments. Investments in Nonfederal Physical Property are expenses incurred by the Department for the purchase, construction, or major renovation of physical property owned by state and local governments, including major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. In addition, Nonfederal Physical Property Investments include federally-owned physical property transferred to state and local governments.

2. Research and Development Investments. Investments in Research and Development are intended to increase or maintain national economic productive capacity or yield other future benefits. For the Department, Budget Activities 1 through 7 contain research and development programs that are applicable to this reporting requirement.

★ 1102 NATIONAL DEFENSE PROPERTY, PLANT AND EQUIPMENT

★ 110201. General. Due to the significant accounting and reporting changes approved by the FASAB regarding military equipment, RSSI reporting of military equipment has been terminated. Reporting of quantity and condition information is no longer required.

★ 110202. Narrative Statement. The following narrative statement shall be included verbatim in the RSSI narrative:

“The Federal Accounting Standards Advisory Board (FASAB) revised the Statement of Federal Financial Accounting Standards No. 6 to require the capitalization and depreciation of military equipment (formerly National Defense Property, Plant and Equipment/ND PP&E) for fiscal years (FY) 2003 and beyond, and encouraged early implementation.”

★ 1103 HERITAGE ASSETS110301. General

A. The DoD Components shall report the quantities, additions, and deletions of Heritage Assets under their control in a Supplemental Stewardship Report titled, “Heritage Assets” (Figure 11-1).

B. Heritage Assets are items that are distinguished by one or more of the following characteristics:

1. Historical or natural significance;
2. Cultural, educational, or artistic importance; or
3. Significant architectural characteristics.

C. Heritage Assets are expected to be preserved.

110302. Heritage Assets Supplemental Report

A. The quantity of Multi-use Heritage Assets (i.e., Heritage Asset buildings used predominantly for government operations) shall be included in the quantities disclosed in this report, as well as reported as General PP&E.

B. Specific guidance for the preparation of the report follows.

1. Reporting Categories. Heritage Assets shall be reported within the following categories:

a. Museums. Buildings that house collection-type items including artwork, archeological artifacts, archival materials, and other historical artifacts. The primary use of such buildings shall be the preservation, maintenance, and display of the collection-type Heritage Assets.

b. Monuments and Memorials. Sites and structures built to honor and preserve the memory of significant individuals and/or events in history.

★ c. Cemeteries. Land on which gravesites of prominent historical figures are located.

★ d. Archeological Sites. Land on which items of significance are located.

e. Buildings and Structures. Includes buildings and structures that are listed on, or eligible for listing, on the National Register of Historic Places, including Multi-use Heritage Assets. These are buildings other than those used as museums.

f. Major Collections. Significant collections that are maintained outside of a museum.

2. Column (a). Reporting categories of Heritage Assets are provided in Figure 11-1. No other category of Heritage Asset should be used.

HERITAGE ASSETS					
For Fiscal Year Ended September XXCY					
(a)	(b)	(c)	(d)	(e)	(f)
	Measurement	As Of			As Of
	<u>Quantity</u>	<u>10/01/CY</u>	<u>Additions</u>	<u>Deletions</u>	<u>9/30/CY</u>
Museums	Each				
Monuments & Memorials	Each				
Cemeteries	Sites				
Archeological Sites	Sites				
Buildings & Structures	Each				
Major Collections	Each				

Figure 11-1

3. Do not use columns (d) through (f) to make prior period and/or reclassification changes.

4. Column (b). The DoD Components must use the specified measurement method indicated in the table for each category shown in column (a).

5. Column (c). Report the number of units for each category as of the first day of the current year. This number should equal the number of units reported at the end of the previous year. Any adjustments for incorrect counts or reclassifications should be made to the beginning balance and explained in the Narrative.

6. Column (d). Report the increase in the number of Heritage Assets by category. When an increase is significant, it should be explained in the narrative statement to the table (i.e., identify whether by donation, purchase, or other form of conveyance).

7. Column (e). Report the decrease in the number of Heritage Assets by category. When a decrease is significant, it should be explained in the narrative statement to the table (i.e., identify the exchange, donation, abandonment, or other form of disposal).

8. Column (f). Report the year-end balance for each type. The amount in this column (f) shall equal the amount in column (c) plus the amount in column (d) minus the amount in column (e).

9. Narrative Statement. The report shall include a narrative statement below the table that provides the following:

a. Information regarding adjustments made to the beginning balance for events such as errors in physical counts or reclassification between categories (e.g., Museums and Buildings & Structures).

b. Information on the process used to establish assets as Heritage Assets including category definitions. In addition, the type(s) (e.g., artwork or archeological artifacts) of items included in each category should be explained in the narrative statement to the table. A DoD Component may include additional information pertaining to the number of individual items included in the Museums and Major Collections categories. Only items that have been evaluated, accessioned, and cataloged in a collection management system should be included. Items or collections of national significance (i.e., those which have widespread public interest and/or assets that are important to the Component's mission) should be identified separately.

c. Information pertaining to significant increases or decreases in the quantities of Heritage Assets, as shown in columns (d) and (e). The information should identify or describe significant sales, exchanges, donations or similar transactions.

d. Information pertaining to the condition of the Heritage Assets. The measurement of condition is general in nature and should be based on the assessment of heritage assets taken as a whole rather than each category of assets separately. The criteria used to establish the condition should be explained in sufficient detail to allow readers of the report to understand the measurement. The discussion may, for example, provide information on whether the condition of the assets is generally improving or deteriorating. In addition, the DoD Components should disclose, and provide comment, if significant condition deficiencies have been identified.

e. A statement, if applicable, that financial information pertaining to Multi-use Heritage Assets is included on the Balance Sheet.

f. A statement, if applicable, that the DoD Component owns items that may be classified as Heritage Assets in the future after they have been evaluated, accessioned, or cataloged.

1104 STEWARDSHIP LAND

110401. General

A. The DoD Components shall disclose the quantities and condition of Stewardship Land under their control in a Supplemental Stewardship Report, titled "Stewardship Land" (Figure 11-2).

B. A military base or installation predominantly comprised of Stewardship Land also may include General PP&E land purchased subsequent to the original Stewardship parcel. The General PP&E land shall not be reported in the Supplemental Stewardship Report; rather, the cost of that land shall be reported on the Balance Sheet.

C. Some Stewardship Land may have a dual identity, as both Stewardship Land and a Heritage Asset (e.g., a battlefield or cemetery), and should be reported in both Supplemental Stewardship Reports. Guidance for reporting Heritage Assets is provided at section 1103, above.

110402. Stewardship Land Report. Specific guidance for the preparation of the Stewardship Land Report follows.

A. Column (a). Report the number of acres of Stewardship Land based on the predominant use of the land. The predominant use categories are defined as follows:

1. Mission. Stewardship Land used as military bases, installations, training ranges, or other military mission related functions should be reported as mission.

2. Parks and Historic Sites. This category includes archeological sites, battlefields, cemeteries, and memorials. These sites should also be reported as Heritage Assets.

B. Column (b). Report the number of acres (in thousands) for each category as of the first day of the current year. This amount should equal the total number of acres reported at the end of the previous year. Any adjustments to this amount must be disclosed in the narrative statement.

C. Columns (c) and (d). Report any additions or deletions of Stewardship Land during the current year. Report acreage increases in column (c) and decreases in column (d).

D. Column (e). Report the total acreage by category as of the end of the current year. The amount in this column (e) shall equal the amount in column (b) plus the amount in column (c) minus the amount in column (d).

STEWARDSHIP LAND				
For Fiscal Year Ended September 30, XXCY				
(Acres in Thousands)				
(a)	(b)	(c)	(d)	(e)
<u>Land Use</u>	<u>As Of</u> <u>10/01/CY</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>09/30/CY</u>
1. Mission				
2. Parks & Historic Sites				
Totals				

Figure 11-2

E. Narrative Statement. The report shall include a narrative statement that provides the following:

1. Information pertaining to adjustments in the beginning balance for events such as errors in physical counts or reclassification between categories (e.g., Mission and Parks & Historic Sites).

2. Information pertaining to significant increases or decreases in the acreage of Stewardship Land, as shown in columns (c) and (d). The information should identify or describe significant sales, exchanges, donations, or similar transactions.

3. Information pertaining to the condition of the Stewardship Land.

1105 INVESTMENT IN NONFEDERAL PHYSICAL PROPERTY

110501. General. The DoD Components shall disclose, in a Supplemental Stewardship Report, the expenses included in calculating the net cost of Investments in Nonfederal Physical Property (INPP) programs. The dollar amount of such investments shall be disclosed for the current year (CY) and the preceding 4 years. Data for additional years also may be reported if such data would provide a better indication of the nature of the investment.

110502. Definition. The INPP includes acquisition or estimated costs incurred by the Department from the transfer of DoD property and the purchase, construction, or the major renovation of physical property that will be or is owned by state and local governments. This includes major additions, alterations and replacements, the purchase of major equipment, and the purchase or improvement of other physical assets. Grants for maintenance and operations are not considered investments.

110503. Measurement

A. The INPP shall be measured on the same basis of accounting as used for financial statement purposes, including appropriate accrual adjustments, general and administrative overhead and costs of facilities.

B. Cash grants related to Nonfederal Physical Property programs are recognized and reported as expenses in arriving at the net cost of operations and are not to be included in the INPP report.

110504. Minimum Reporting

A. The annual INPP shall be reported including a description of federally owned physical property transferred to state and local governments. The annual investment includes more than the annual expenditure reported by character class for budget execution. The annual investment is the full cost of the investment. This information will be provided for the current year and each of the four preceding years. Because existing DoD financial systems do not readily support reporting INPP on the same basis of accounting as used for financial

statements, (which include accrual adjustments, general and administrative overhead, and costs of facilities) the INPP costs disclosed in this report shall be derived from alternative financial sources of the highest quality, until financial systems support the foregoing approach.

B. Reporting shall be at a meaningful category or program level. The report for disclosing INPP, shown in Figure 11-3, identifies National Defense Mission Related as the most probable category. Additional information may be provided in the narrative statement to this Supplemental Stewardship Report, if the costs are significant and warrant individual disclosure.

C. In some cases, the information called for above is not available because the DoD Components have maintained records on the basis of outlays rather than expenses. For some DoD Components to reconstruct their accounts on the basis of expense data may be impractical. In this situation, the DoD Components shall continue to report historical data on an outlay basis for any years for which reporting is required and for which expense data are not available. If neither historical expense nor outlay data are available for each of the 5 years, the DoD Components shall report only expense data for the current reporting year and such other years as available.

D. Reporting shall include a description of the categories or programs involving INPP, as well as a description of programs or policies under which noncash assets are transferred to state and local governments.

110505. Nonfederal Physical Property Supplement Report. The Nonfederal Physical Property information shall be disclosed in the report format (Figure 11-3) provided below. The columns in the report shall provide the following information:

1. Column (a). Classify assets as either transferred or funded. Transferred Assets are assets that have a physical existence (e.g., buildings or land), as opposed to monetary existence (funds). Funded Assets result from DoD payments (funding the acquisition of an armory), as opposed to providing physical assets.

2. Columns (b), (c), (d), (e), and (f). Report the investments in state or local governments by fiscal year.

3. Reported INPP are not cumulative, are reported in millions of dollars and represent only INPP incurred for the year shown in the appropriate columns (b), (c), (d), (e), and (f).

4. Narrative Statement. A narrative statement shall be included in the report and shall contain a description of the categories and programs, including a description of programs or policies under which non-cash assets are transferred to state and local governments. For transfers of noncash assets, when the value of the assets materially differs from the expense reported, the narrative statement will address this difference. For example, the fair market value of base closure assets versus their historical cost.

5. The report shall also include the following statement verbatim:

“Investment values included in this report are based on Nonfederal Physical Property outlays (expenditures). Outlays are used because current DoD systems are unable to capture and summarize costs in accordance with the Federal Accounting Standards requirements.”

NONFEDERAL PHYSICAL PROPERTY					
Yearly Investment in State and Local Governments					
For Fiscal Years (Preceding CY-4) through FY XXCY					
(In Millions of Dollars)					
(a)	(b)	(c)	(d)	(e)	(f)
<u>Categories</u>	<u>FY CY-4</u>	<u>FY CY-3</u>	<u>FY CY-2</u>	<u>FY CY-1</u>	<u>FY CY</u>
Transferred Assets:					
1. National Defense Mission Related					
Funded Assets:					
2. National Defense Mission Related					
Total					

Figure 11-3

★ 1106 RESEARCH, DEVELOPMENT, TESTING & EVALUATION (RDT&E)

110601. General. The DoD Components shall disclose in the Required Supplemental Stewardship Information report information pertaining to their research and development programs. A report (Figure 11-4), titled “Investment in Research and Development,” shall be used to disclose expenses incurred for research and development programs.

110602. Definition. Investment in RDT&E refers to those expenses incurred in the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products and processes with the expectation of maintaining or increasing national economic productive capacity or yielding other future benefits. RDT&E expenditures shall be reported in the table provided at Figure 11-4.

110603. RDT&E is composed of:

A. Basic Research is the systematic study to gain knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications, processes, or products in mind. Basic Research correlates to Budget Activity 1.

B. Applied Research is the systematic study to understand the means to meet a recognized and specific national security requirement. It is a systemic application of knowledge to develop useful materials, devices, and systems or methods. Applied Research correlates to Budget Activity 2.

C. Development takes what has been discovered or learned from basic and applied research and uses it to establish technological feasibility, assessment of operability, and production capability. Development is comprised of the following five stages:

1. Advanced Technology Development (Budget Activity 3) includes development of subsystems and components and efforts to integrate subsystems and components into system prototypes for field experiments and/or tests in a simulated environment.

2. Advanced Component Development and Prototypes (Budget Activity 4) includes efforts necessary to evaluate integrated technologies, representative modes or prototype systems in a high fidelity and realistic operating environment.

3. System Development and Demonstration (Budget Activity 5) includes programs that have passed Milestone B approval and are conducting engineering and manufacturing development tasks aimed at meeting validated requirements prior to full-rate production.

4. RDT&E Management Support (Budget Activity 6) includes research, development, test and evaluation efforts and funds to sustain and/or modernize the installations or operations required for general research, development, test and evaluation.

5. Operational Systems Development (Budget Activity 7) includes development efforts to upgrade systems that have been fielded or have received approval for full rate production. The activities include hardware and software upgrades for major weapons systems, information and communications networks, and other major end-items.

110604. Measurement. The following reporting requirements are applicable to DoD Components with RDT&E programs.

A. The financial investment amounts reported should be measured on the same basis of accounting as used for financial statement purposes, including appropriate accrual adjustments, general and administrative overhead, and costs of facilities.

B. The RDT&E amounts are recognized and reported as expenses in arriving at the net cost of operations.

110605. Reporting Requirements

A. The DoD Components shall report RDT&E investments for the year ended in this reporting period, as well as the investments in the four preceding years.

B. In some cases, existing DoD financial systems do not readily support reporting RDT&E on the same basis of accounting as used for financial statements because the DoD Components have maintained records on the basis of outlays rather than expenses. For some DoD Components to reconstruct their accounts on the basis of expense data may be impractical. In this situation, the DoD Components shall continue to report historical data on an outlay basis for any years for which reporting is required and for which expense data are not available. Until financial systems support the approach addressed in paragraph 110604, RDT&E costs disclosed in this report shall be derived from RDT&E outlays reflected in budget execution 1002 reports, "Appropriation Status by Fiscal Year Program and Subaccounts." Costs for each year shall represent total outlays (expenditures) against all outstanding appropriations paid during the reporting period.

C. The Budget Activities are described further in Volume 2B, paragraph 050201, of this Regulation.

110606. Investment in RDT&E Supplemental Report. The RDT&E information described above shall be disclosed in the report format (Figure 11-4) provided below.

INVESTMENTS IN RESEARCH AND DEVELOPMENT					
Yearly Investment in Research and Development					
For Fiscal Years FY CY-4 through FY XXCY					
(In Millions of Dollars)					
(a) <u>Categories</u>	(b) <u>FY CY-4</u>	(c) <u>FY CY-3</u>	(d) <u>FY CY-2</u>	(e) <u>FY CY-1</u>	(f) <u>FY CY</u>
1. Basic Research					
2. Applied Research					
3. Development					
Advanced Technology Development					
Advanced Component Development and Prototypes					
System Development and Demonstration					
Research, Development, Test and Evaluation					
Management Support					
Operational Systems Development					
Totals					

Figure 11-4

A. The columns in the report shall provide the following information:

1. Column (a). The report for disclosing RDT&E (see Figure 11-4) identifies categories and subcategories also described above. Information shall be provided for the categories illustrated in Figure 11-4. When appropriate, additional meaningful category or program information may be provided in the narrative statement.

2. Columns (b), (c), (d), (e), and (f). Report the investments for the current reporting year in column (f). The four prior years should be reported in columns (b), (c), (d) and (e).

3. Reported RDT&E amounts are not cumulative, are in millions of dollars, and represent only investments incurred for the year shown in the appropriate columns (b), (c), (d), (e), and (f).

4. Narrative Statement. A narrative statement shall be included in the report following the table and shall contain the following:

a. A statement that explains what type of research is performed in the various categories. The following text should be used verbatim:

“**Basic Research** is the systematic study to gain knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications, processes, or products in mind. Basic Research involves the gathering of a fuller knowledge or understanding of the subject under study. Major outputs are scientific studies and research papers.”

“**Applied Research** is the systematic study to gain knowledge or understanding necessary for determining the means by which a recognized and specific need may be met. It is the practical application of such knowledge or understanding for the purpose of meeting a recognized need. This research points toward specific military needs with a view toward developing and evaluating the feasibility and practicability of proposed solutions and determining their parameters. Major outputs are scientific studies, investigations, and research papers, hardware components, software codes, and limited construction of, or part of, a weapon system to include nonsystem specific development efforts.”

“**Development** takes what has been discovered or learned from basic and applied research and uses it to establish technological feasibility, assessment of operability, and production capability. Development is comprised of five stages defined below:

1. Advanced Technology Development is the systematic use of the knowledge or understanding gained from research directed toward proof of technological feasibility and assessment of operational and producibility rather than the development of hardware for service use. Employs demonstration activities intended to prove or test a technology or method.

2. Advanced Component Development and Prototypes evaluates integrated technologies in as realistic an operating environment as possible to assess the performance or cost reduction potential of advanced technology. Programs in this phase are generally system specific. Major outputs of Advanced Component Development and Prototypes are hardware and software components, or complete weapon systems, ready for operational and developmental testing and field use.

3. System Development and Demonstration concludes the program or project and prepares it for production. It consists primarily of preproduction efforts, such as logistics and repair studies. Major outputs are weapons systems finalized for complete operational and developmental testing.

4. RDT&E Management Support is support for installations and operations for general research and development use. This category includes costs associated with test ranges, military construction maintenance support for laboratories, operation and maintenance of test aircraft and ships, and studies and analyses in support of the R&D program.

5. Operational Systems Development is concerned with development projects in support of programs or upgrades still in engineering and manufacturing development, which have received approval for production, for which production funds have been budgeted in subsequent fiscal years.”

★ b. Reporting Requirements. The DoD Components shall include the narrative description of significant accomplishments for two programs in each of the three major categories (Basic, Applied, and Development – a total of six programs) outlined above. The programs selected for discussion should be those that are significant in terms of the use of resources, have significant visibility and have a high impact to the warfighter. As an introductory statement, the following disclosure should be included verbatim: “The following are two representative program examples for each of the above major categories:”

c. Provide outputs or outcomes, whichever is available:

(1) Output. When available, significant and substantial scientific outputs shall be presented as a tabulation, calculation, or recording of activity or effort that can be expressed in an aggregated and brief quantitative or qualitative manner. Outputs shall have two key characteristics: (a) an output shall be systematically or periodically captured through an accounting or management information system, and (b) there shall be a logical connection between the reported measure and purpose of the RDT&E program. In RDT&E programs, this could consist of data for the year concerning the number of new projects initiated, the number continued from the prior year, the number completed and the number terminated. It also could consist of such quantitative measures as bibliometrics (e.g., publication counts, citation counts and analysis, and peer evaluation); patent counts and analysis; and science indicators that assess the ongoing vitality of the research.

(2) Outcome. When available, outcomes shall be presented in an aggregated and brief manner as an assessment of the results of a program compared to its intended purpose. Because of the difficulty of measuring the results of research and development programs in financial, economic, or quantitative terms, outcome data for such programs shall consist of a narrative discussion of the major results achieved by the program during the year.

d. Outcome information should be concisely written in a plausible manner for judging the extent to which the program is achieving its purpose.