

P&E Transition Plan						
	Transition Planning Steps	Responsible Organization	Point of Contact	Target Date for Competition	Vision	Status
1	Resolve issue of tracking P&E items in STARS that are under capitalization	GA	Brodbeck	5/19/2004	Tracking these items was not part of MEO bid	Completed
2	Obtain information on site-specific processes (timber depletion)	SR	Linda Wright--SR	6/22/2004	Depletion calculation part of residual organization	Completed
3	Obtain P&E volume--field and prime contractors (using PWS)	General Accounting (GA) Team	Brodbeck	6/30/2004		
4	Obtain desk procedures from field	GA	Brodbeck	6/30/2004		Completed
5	Determine impact if STARS not implemented on 10/1/04	GA	Brodbeck	6/30/2004	Data flow under the MEO will remain the same as under STARS. However, access by HQS personnel to all DISCAS databases will be mandatory as of 10/1/04.	Completed
6	Obtain STARS tutorials	GA	Brodbeck	7/31/2004		Reviewing 16 navigation documents and 5 process documents
7	Prepare training plans	GA	Brodbeck	8/15/2004		Dependent on completion of tudor documents
8	Review CWIP/P&E reports being developed by STARS	GA	Brodbeck	8/31/2004		Only 3 reports being developed
9	Notify field liaisons of GA contact for P&E documents	GA	Brodbeck	9/1/2004		
10	Prepare process flows for each type of P&E transaction	GA	Brodbeck	9/30/2004		Draft completed--see tabs
11	Develop Standard Operating Procedures Manuals--see Analysis Guidance	GA	Brodbeck	9/30/2004	All information to process P&E under MEO/STARS available in one notebook	
12	Compile list of field office contacts	GA	Brodbeck	9/30/2004		
13	Obtain final FY04 listing of CWIP projects at each field office	GA	Brodbeck	10/5/2004	Use for beginning balance reconciliation purposes	
14	Obtain final FY04 listing of P&E records at each field office	GA	Brodbeck	10/5/2004	Use for beginning balance reconciliation purposes	

Contractor-Held Property		EFASC	MEO Field Liaison	Integrated Contractor	Non Integrated Contractor	Policies, references, etc.
1	Integrated contractor property reporting will be through the STARS interface and entries will be put directly into STARS General Ledger	X		X		Acctg Hndbk Chapter 10
2	MEO Field Office Liaison will query STARS for Integrated Contractor Property transactions to reconcile with Integrated Contractor Property Records on a quarterly basis.		X	X		Acctg Hndbk Chapter 10
3	MEO Field Liaison will identify Non-integrated Contractor-held Property when funds are obligated in STARS Purchase Module		X		X	Team Decision
4	STARS Purchase module will update the STARS Fixed Assets module with PP&E items held by non-integrated contractors if purchase order specifies object class 310	X				STARS Decision
5	EFASC will make entries to capitalize and depreciate the property	X				MEO Agency Tender Offer
6	Contractor shall report prepare a semi-annual report for each of its contracts and subcontracts showing by asset type, the dollar amount and the number of line items P&CE that were acquired, fabricated, or disposed of during the period			X	X	Acctg Hndbk Chapter 10
7	Reconcile accounting records with semi-annual reports	X				Acctg Hndbk Chapter 10

Real/Personal Property	EFASC	MEO Field Liaison	Program Office	Policies, references, etc.
1 Procurement Request prepared citing object class-310 (P&E funds)			X	Acctg Hndbk Chapter 10
2 P&E funds obligated on contract	X			Acctg Hndbk Chapter 10
3 Invoice for property received and paid through STARS environment, and passed to Fixed Asset module through "Mass Additions"	X			Acctg Hndbk Chapter 10
4 Property capitalized (if criteria met) or expensed by Fixed Asset accountant	X			Acctg Hndbk Chapter 10
5 Depreciation automatically calculated monthly on all capitalized assets as part of routine to close FA module	X			Acctg Hndbk Chapter 10
6 Paperwork for changes to status of assets (disposal, write-off, physical inventory adjustments, etc.) sent to General Accounting Team		X		Acctg Hndbk Chapter 10
7 P&E adjustments recorded in STARS	X			Acctg Hndbk Chapter 10
8 Run monthly reports as required		X		

9 Semi-annually reconcile STARS P&E records with field office Property Management reports

X

Internal Use Software Workflow		EFASC	MEO Field Liaison	Policies, references, etc.
1	At the beginning of each quarter, a data call will be issued to all Field Office MEO Liaisons requesting a listing of current and new software projects meeting the Department's capitalization criteria	X		SFFAS #10
2	Obtain from the Office of Budget an electronic version of the Budget Exhibit 300 "Capital Plan and Business Case"	X		Team Decision
3	Review the Exhibit 300 to identify any new Internal Use Software projects that meet the capitalization criteria	X		Team Decision
4	By the 20th day of the last month of the quarter, MEO Field Liaisons will provide EFASC General Accounting Team an updated listing of all software projects meeting the capitalization criteria		X	Team Decision
5	By the 20th day of the last month of the quarter, MEO Field Liaisons will provide EFASC General Accounting Team a cost report indicating the amount of non-federal Year-to-Date capitalization cost for each IUS project.		X	Team Decision
6	By the 20th day of the last month of the quarter, MEO Field Liaisons will provide EFASC General Accounting Team a cost report indicating the amount of Federal year-to-date capitalization costs for each IUS project.		X	Team Decision
7	Reconcile project listing with the Software Project Hours Tracking System - to be covered in IUS Desk Procedures	X		Team Decision
8	Book entries to capitalize software - to be covered in IUS Desk Procedures	X		Team Decision
9	By the 20th day of the last month of the quarter, MEO Field Liaisons will provide EFASC any information pertinent to transferring capitalized software from CWIP to Completed PP&E		X	Team Decision

10 Book entries to depreciate software - to be covered in IUS Desk Procedures

X

Team Decision