

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

<b>General Property, Plant, and Equipment, net as of September 30, 2020, and 2019</b>						
	<b>Accumulated Depreciation/ Amortization</b>			<b>Accumulated Depreciation/ Amortization</b>		
	<b>Cost</b>	<b>Net</b>	<b>Net</b>	<b>Cost</b>	<b>Net</b>	<b>Net</b>
(In billions of dollars)	<b>2020</b>			<b>2019</b>		
Buildings, structures, and facilities.....	791.4	487.9	303.5	775.8	469.7	306.1
Furniture, fixtures, and equipment.....	1,390.7	809.6	581.1	1,387.5	809.5	578.0
Construction in progress.....	201.8	N/A	201.8	171.6	N/A	171.6
Internal use software.....	56.8	35.4	21.4	51.5	32.1	19.4
Land.....	22.1	N/A	22.1	21.7	N/A	21.7
Other general property, plant, and equipment.....	38.0	22.9	15.1	31.7	21.6	10.1
<b>Total general property, plant, and equipment, net.....</b>	<b>2,500.8</b>	<b>1,355.8</b>	<b>1,145.0</b>	<b>2,439.8</b>	<b>1,332.9</b>	<b>1,106.9</b>

Note: "N/A" indicates not applicable.

DOD comprises approximately 69.0 percent of the government's reported general PP&E, as of September 30, 2020. DOD continues to implement SFFAS No. 50, *Establishing Opening Balances for General Property, Plant, and Equipment* which permits alternative methods in establishing opening balances for general PP&E and has elected to exclude land and land rights. The total acreage excluded was 23,521,368 as of September 30, 2020 and 20,926,485 as of September 30, 2019.

The following entities comprise over 90.0 percent of the government's reported general PP&E net of \$1,145.0 billion as of September 30, 2020. Please refer to the entities' financial statements for additional information.

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

Certain PP&E are multi-use heritage assets, see Note 25—Stewardship Property, Plant, and Equipment for additional information on multi-use heritage assets.