Defense Property Accountability System (DPAS) Business Rules for Capital Codes

If the total cost of an asset is equal to or greater than the Capital Asset Threshold, illustrated by the chart below, the Depreciation (Deprn) Code will equal "T".

Cross Reference of Current Capital Asset Thresholds for DPAS Type Fund and Type Asset Codes:

Type Fund	Type Asset Code	Agency	Threshold ($)	Active Date
DWCF / Other	G = General P P & E M = Military Equipment H = Heritage S = Software	All DoD	100,000	Placed in service prior to 01 October 2013
DWCF / Other	R = Real Property	All DoD	20,000	Placed in service prior to 01 October 2013
DWCF / Other	G = General P P & E M = Military Equipment H = Heritage S = Software R = Real Property	All DoD (Except Navy and Air Force)	250,000	Placed in service after 01 October 2013
Other	G = General P P & E M = Military Equipment	Navy Air Force	1,000,000	Placed in service after 01 October 2013
DWCF	G = General P P & E M = Military Equipment	Navy Air Force	250,000	Placed in service after 01 October 2013
DWCF / Other	H = Heritage S = Software R = Real Property	Navy Air Force	250,000	Placed in service after 01 October 2013

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There may be exceptions to the limits above when determining if an asset is capital. The Capital (Cptl) Code field may be used to override these criteria.

If the Capital (Cptl) Code is "A", the Total Cost determines if the asset is capital as described in the chart above. "A" is the default value and refers to the Capital Threshold.

If the Capital Code is "S", the asset is considered capital when the total cost is less than the Capital Threshold.

If the Capital Code is "N", the asset is considered non-capital even though the Total Cost is over the Capital Threshold.

Overriding the Capital Threshold is an exception and will potentially generate accounting transactions for the asset.