Thresholds for Charging Equipment on Projects

1. Was the equipment received before 7/1/2013?
   - Yes: Capitalization threshold of $3K will apply to equipment. Whether or not a flag is applied to the WBS, the old threshold will apply through 6/30/2013.
   - No: $5K Equipment Threshold applies Flag = BLANK/NO

2. Was the proposal submitted between February 1, 2013 and February 28, 2014?
   - Yes: Was the proposal submitted between February 1, 2013 and February 28, 2014?
     - Yes: $3K Equipment Threshold applies Flag = YES
     - No: $5K Equipment Threshold applies Flag = BLANK/NO
   - No: $3K Equipment Threshold applies Flag = YES

3. Did the proposal include notification?
   - Yes: $3K Equipment Threshold applies Flag = YES
   - No: $5K Equipment Threshold applies Flag = BLANK/NO

4. Did the sponsor demand that the new threshold be applied to the award, even though the proposal did not include a notification?
   - Yes: $3K Equipment Threshold applies Flag = YES
   - No: $5K Equipment Threshold applies Flag = BLANK/NO

5. Will award/competing segment be established in a new project structure?
   - Yes: All WBS in the new project structure for entire award/competing segment are marked with the $3K Equipment Threshold Flag = BLANK. No flag indicates the $5K threshold applies.
   - No: $5K Equipment Threshold applies Flag = BLANK/NO

6. Is the award a separate billing element (e.g. IDIQ task order) or an activity separately authorized by sponsor with repurposing approval requirement? (though not a separate billing element)
   - Yes: Result: $3K Equipment Threshold applies Flag = YES
   - No: Result: $5K Equipment Threshold applies Flag = BLANK/NO

WBS Procedure

Step 1: If carryforward of unexpended funds is approved, OSP CA requests total equipment budget being carried forward from prior period. Equipment must be received in 3 months.

Step 2: OSP creates new child WBS for the equipment budget carryforward with a period of three (3) months with the $3K Equip Threshold Flag = YES. The WBS should not be extended except for extraordinary situations.

Step 3: On all other active project WBS, OSP CA will change $3K Equipment Threshold Custom Element Flag from YES to NO, indicating a $5K threshold. In additions, the OSP CA will enter the end date for the prior award period in MM/DD/YYYY format for the Custom Element entitled “$3K Threshold Period Ended As Of”

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