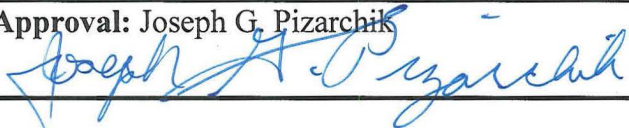
	U.S. DEPARTMENT OF THE INTERIOR OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT DIRECTIVES SYSTEM	Subject Code: ADS-18
		Transmittal Number: 982
		Date: 5-29-14
Subject: Personal Property Management Program		
Approval: Joseph G. Pizarchik 		Title: Director

1. **Purpose.** The purpose of this directive is to establish a management program that consists of uniform procedures for the utilization, inventory tracking, and disposal of personal property.

2. **Summary of Changes.**

a. This directive aligns the Office of Surface Mining Reclamation and Enforcement's (OSMRE) policy on personal property management with the requirements in Title 41 of the Code of Federal Regulations (CFR), Public Contracts and Property Management. This Directive and the attached *OSMRE Personal Property Management Handbook* (hereafter referred to as the Handbook) address accountability, receiving, utilization, inventory, and disposal of personal property.

b. The Handbook outlines processes and procedures for implementing property management requirements. It is aligned with the policy and definitions in the Financial and Business Management System (FBMS), deployment 8, dated, October 14, 2013. FBMS is the OSMRE system of record and is mandatory for maintaining asset records pertaining to OSMRE personal property.

c. The Handbook provides the Department of the Interior, General Services Administration, and OSMRE websites that will allow users the ability to view, fill, print, and save forms.

d. Other minor, organizational, and editorial changes were made for purposes of clarity and consistency.

3. **Definitions.**

a. Personal Property is any property, except real property (CFR 102-36.40). Note: OSMRE does not track furniture.

b. For other relevant definitions, refer to Chapter 12 of the Handbook.

4. **Policy.**

a. It is OSMRE's policy to maintain management controls for the systematic accountability and lifecycle management (from acquisition through disposal) of personal property assets. OSMRE employees have a personal obligation for the proper use, care, security, and return of personal property entrusted to them or under their control or direct supervision. No OSMRE employee will use or permit the use of Government property for other than official purposes except as permitted by law. The use of property while assisting in major disasters or other emergencies is considered official. OSMRE employees may be held financially liable for loss, damage, destruction, or theft of personal property assets.

b. FBMS is the OSMRE automated personal property management system. FBMS supports accounting controls and provides information, among other things, on personal property lifecycle management and accountability from initial acquisition through final disposal.

5. **Responsibilities.** Chapter 1 of the attached Handbook describes all positions and responsibilities within the OSMRE Personal Property Management Program. Key responsibilities include:

a. Assistant Director, Finance and Administration Directorate (ADF&A) is responsible for the overall management of the Personal Property Management Program and is designated the Senior Asset Manager (SAM). As the SAM, the ADF&A is responsible for all OSMRE business and fiscal resource activities within the Personal Property Management Program. The ADF&A is the Accountable Property Officer (APO) for OSMRE Headquarters. The ADF&A is also responsible for designating APOs to ensure accountability of personal property.

b. Chief, Division of Administration is responsible for overseeing the operation of the Personal Property Management Program.

c. Property Management Officer (PMO) is responsible for the development and implementation of policies, procedures, and guidelines relating to all aspects of the Personal Property Management Program. This position is located in OSMRE, Division of Administration.

6. **Procedures.** The Handbook provides processes for receiving, accounting, transferring, loaning, donating, excising, and disposing of personal property. The Handbook guidelines shall be followed by all OSMRE employees in fulfilling their personal property responsibilities.

7. **Reporting Requirements.** Refer to Chapter 10 of the Handbook.

8. **Effect on Other Documents.** This directive supersedes OSMRE Directive ADS-18, *Personal Property Management Program*, issued May 22, 2009.

9. **References.**

- a. 41 CFR 102-34 through 102-41
- b. Interior Property Management Directive, 114-60
- c. 410 DM 1, Personal Property Management
- d. OSMRE Asset Management Plan, June 1, 2006
- e. OSMRE Personal Property Management SOP, March 14, 2014

10. **Effective Date.** Upon issuance

11. **Distribution.** By electronic means

12. **Appendices.** Appendix A: OSMRE Personal Property Management Handbook

Contact: Finance and Administration Directorate, Division of Administration, Property Management Officer (202) 208-2855

OFFICE OF SURFACE MINING RECLAMATION
AND ENFORCEMENT



OSMRE
PERSONAL PROPERTY MANAGEMENT
HANDBOOK

Table of Contents

Chapter 1 Responsibilities	A-3
Chapter 2 Accountable Property Officer (APO).....	A-5
Chapter 3 Property Management Specialist (PMS)	A-7
Chapter 4 Custodial Property Officer (CPO)	A-9
Chapter 5 Cognizant Employee (CE).....	A-10
Chapter 6 Receiving Officer (RO).....	A-12
Chapter 7 Survey Procedures.....	A-13
Chapter 8 Loan of Government-Owned Personal Property	A-16
Chapter 9 Miscellaneous Personal Property Topics	A-18
Chapter 10 Personal Property Reports	A-24
Chapter 11 System-Controlled and OSMRE-Managed Personal Property.....	A-25
Chapter 12 Definitions	A-26

Electronic Forms Note: Copies of forms are not provided. Please refer to the following websites for electronic forms that provide users the ability to view, fill, print, and save the form.

Department of the Interior (DOI) Forms:

http://www.doi.gov/archive/nbc/formsmgt/fm_forms.html

General Services Administration (GSA) Forms:

<http://www.gsa.gov/portal/forms/type/TOP>

Office of Surface Mining Reclamation and Enforcement (OSMRE) Forms:

<http://www.osmre.gov/resources/forms.shtm>

Chapter 1: Responsibilities

1. Accountable Property Officer (APO) is responsible for ensuring effective personal property management within the area for which he/she has been assigned. The APO responsibilities are provided in Chapter 2. Assistant Directors and Regional Directors are normally designated as APOs. The APO is responsible for designating the Property Management Specialists (PMS) when property management is a collateral duty. The APO also designates Custodial Property Officers (CPO) and Receiving Officers (RO).
2. Assistant Director, Finance and Administration (ADF&A) is responsible for the overall management of the Personal Property Management Program and is designated the Senior Asset Manager (SAM). As the SAM, the ADF&A is responsible for all OSMRE business and fiscal resource activities within the Personal Property Management Program. The ADF&A is the Accountable Property Officer (APO) for OSMRE Headquarters. The ADF&A is also responsible for designating APOs to ensure accountability of personal property.
3. Assistant Directors, Regional Directors, Staff Office Heads, Field and Area Office Directors, and Regional Supervisory Auditors are responsible for ensuring that all subordinate personnel follow the procedures as outlined in the *OSMRE Personal Property Management Handbook* (hereafter referred to as the Handbook) for accountability, receiving, utilization, management, inventory, and disposal of personal property.
4. Chief, Division of Administration is responsible for overseeing the operation of the Personal Property Management Program.
5. Cognizant Employee (CE) is an OSMRE employee assigned personal property for use in the performance of their duties. The OSMRE employee is responsible for the security of those assigned assets. CE responsibilities are provided in Chapter 5 of the Handbook.
6. Contracting Officer (CO) is responsible for ensuring that appropriate property clauses are incorporated into contracts/agreements delineating contractor responsibility and liability for government property according to Federal Acquisition Regulations (FAR), Part 45. The CO is responsible for maintaining inventory lists of property as part of the Official Contract File.
7. Contracting Officer Representative (COR) is appointed by the CO and is responsible for inspecting, certifying, and forwarding receiving reports to the appropriate RO for contracts and agreements involving government-owned property. COR responsibilities as they pertain to property are specified in the Letter of Delegation from the CO.
8. Custodial Property Officer (CPO) is assigned by the APO and is responsible for the control of all personal property under his/her cognizance. The CPO responsibilities are provided in Chapter 4. Division/Field/Branch Chiefs, or Area Office Directors, and Regional Supervisory Auditors are normally designated as the CPO.
9. Property Management Officer (PMO) is responsible for the development and implementation of policies, procedures, and guidelines relating to all aspects of the Personal Property Management Program. This position is located in OSMRE, Division of Administration.

10. Property Management Specialist (PMS) provides assistance to all regional, field, and area office personnel. The PMS participates in reviews to assess the effectiveness of personal property activities ensuring that sound, economical, and efficient systems and management controls are in place. The PMS is responsible for entering the Cognizant Employee (CE) information into FBMS for each assigned asset. PMS duties and responsibilities are described in Chapter 3 of the Handbook.

11. Receiving Officer (RO) is designated in writing by the APO to officially certify receipt of incoming personal property assets. RO duties and responsibilities are provided in Chapter 6 of the Handbook.

12. Survey Officials are responsible for performing investigations of lost, damaged, or destroyed personal property and providing written determination of financial liability per the Interior Property Management Directive (IPMD) 114-60. Detailed information is found in Chapter 7 of the Handbook.

Chapter 2: Accountable Property Officer (APO)

1. The APO is designated in writing by the ADF&A/SAM. The APOs are Assistant, Regional and Field Office Directors.
2. The APO accepts responsibility for personal property assets assigned to his/her geographical area.
3. The APO is responsible for the following:
 - a. Ensures accountability for all personal property within assigned geographical area;
 - b. Ensures CPO accepts those assets assigned to their geographical areas and employees;
 - c. Ensures designated employees are aware of their roles and responsibilities;
 - d. Ensures organizational compliance with the OSMRE Personal Property Management Program policies and procedures;
 - e. Provides managerial support to the property management personnel in maintenance of accurate property records and in performing physical inventories;
 - f. Takes all reasonably prudent precautions to protect government property;
 - g. Assigns the Reviewing Authority responsible for reviewing survey findings;
 - h. Assists in the resolution of inventory discrepancies within 45-days of receipt;
 - i. Designates the CPO in writing, for each accountable property area to assist in the daily control of government property;
 - j. Assigns multiple CPO designations, as required, if the accountable property area is so large or it is geographically separated into a number of locations;
 - k. Designates the PMS in writing, for field offices and if the PMS is a collateral duty;
 - l. Designates the Receiving Officer in writing for region and field offices;
 - m. Ensures compliance with the requirements of the property accountability system established and implemented by the Bureau;
 - n. Implements procedures for the repair and rehabilitation of property within the accountable property area;

o. Certifies, in writing, the results of the physical inventory and related reconciliation to the OSMRE PMO; and

p. Ensures there is a responsible employee assigned as CPO for property within the accountable property area at all times, e.g., prior to employee retirement, transfers, etc.

Chapter 3: Property Management Specialist (PMS)

1. The Regional PMS acts as the APO representative regarding property acquisition, and for asset management and accountability.
2. The Regional PMS reviews and approves asset acquisition(s) in FBMS.
3. The PMS prepares, conducts, and certifies the personal property inventory within the timeframes specified by Headquarters. Discrepancies and deficiencies are also resolved within the specified timeframes. The PMS informs the APO of the inventory results prior to obtaining signatures for completed inventory letters of certification.
4. The PMS works with Headquarters and other divisions on an as-needed basis to incorporate new property policies and procedures.
5. The PMS is designated in writing, by the APO, when property management is a collateral duty.
6. Other PMS duties include:
 - a. Maintaining complete and accurate asset records in FBMS and retaining supporting documentation in property files;
 - b. Processing incoming property in a timely manner and notifies purchaser and CPO when items are ready;
 - c. Assigning CPO and CE in FBMS to asset records;
 - d. Providing guidance and assistance to the CPO on property matters;
 - e. Ensuring proper use of property forms;
 - f. Providing guidance on the inventory process;
 - g. Participating in the survey process;
 - h. Performing inspections and inventories to ensure property is being used effectively and safeguarded properly;
 - i. Ensuring all records of repair and rehabilitated assets are recorded in FBMS;
 - j. Ensuring proper utilization and disposal of excess personal property;
 - k. Maintaining the warehouse and an inventory of items stored and awaiting disposal;

- l. Creating and maintaining personal property records within FBMS;
- m. Obtaining supporting documentation from the individual or office preparing the requisition or making the credit card purchase for equipment. This allows for the PMS to create or complete the FBMS asset record within a reasonable period;
- n. Ensuring proper transfer of personal property;
- o. Ensuring personal property is properly identified for disposal when no known use or anticipated need exists; and
- p. Barcoding all personal property received.

Chapter 4: Custodial Property Officer (CPO)

1. The CPO is designated in writing by the APO. The designation of a CPO may or may not correspond to the individual's official job title. These designations may not be declined.
2. Warranted Contracting Officers will not be designated, in writing, as either a CPO or to act as the RO on any transaction where the CO has entered into a contract for property (e.g., purchased, leased, or rented equipment).
3. The CPO is responsible for providing accurate information to the PMS required for maintaining accurate property records and conducting physical inventories.
4. The CPO provides the APO and PMS documentation, as required, on all actions affecting the personal property within his/her jurisdiction.
5. The CPO is responsible for ensuring the CE exercises proper use, care, operation, maintenance, and safekeeping of all personal property assigned under their control.
6. Duties of the CPO include:
 - a. Ensure assets assigned to the CE are correct and signed for on FBMS property listing;
 - b. Ensure the CE understands they may be held financially liable due to neglect or misuse as determined by a survey official;
 - c. Ensure the necessary forms to maintain accurate control records and to reconcile inventories have been provided to the PMS;
 - d. Inform the PMS of any activity affecting property within his/her jurisdiction with regard to status, transfer, disposition, or condition of the property and recommending additions or deletions to the property accountability records; and
 - e. Ensure the proper use, maintenance, and protection of property issued or located within the custodial area is inventoried and a certified report is submitted to the APO.

Chapter 5: Cognizant Employee (CE)

1. The CE is the FBMS-assigned OSMRE employee physically using the personal property in the performance of their duties. The CE is informed of his/her responsibilities for the use, care, operation, maintenance, and safeguarding of the personal property.
2. All personal property in FBMS shall have a CE assigned. When no CE is assigned, the CPO will be entered as the CE.
3. When assigned as a CE, an employee accepts that they may be held financially liable if a Report of Survey (ROS) is submitted and an investigation into the lost, damaged, or destroyed property determines their liability. The ROS process is described in Chapter 7 of the Handbook and IPMD 114-60. The CE shall take the following precautions:
 - a. Lock personal property in desks or cabinets when not in use or when the work area is unattended (e.g., if docking stations on an employee's desk are not secured with a security device);
 - b. Maintain personal possession of assigned personal property during field work or fire suppression activities, unless an emergency makes this impossible;
 - c. Transport personal property to each new work site unless it is left behind as part of the operation (e.g., a portable radio repeater used with electronic distance measuring equipment);
 - d. Exercise reasonable care when on travel (e.g., keep laptop computers with you while in airports; lock them in a non-removable storage box in the vehicle or the trunk; or secure them in your temporary residence, motel, hotel, or cabin);
 - e. When traveling by automobile, lock the vehicle any time it is left unattended unless the keys must be left when using a commercial parking lot;
 - f. Cover personal property that cannot be locked in a storage box or trunk when the vehicle is left unattended for a short period of time. Never leave portable personal property in open pickup truck beds;
 - g. Remove and store any personal property not locked in a storage box if a vehicle is to be serviced or repaired by a commercial garage or service station;
 - h. Remove and properly store personal property from "pool" vehicles at the end of the workday. This precaution is recommended even if the employee anticipates using the same vehicle the following day;
 - i. Operate vehicles in compliance with all laws and regulations in the performance of official business;

- j. Return unneeded personal property promptly;
- k. Use personal property safely, efficiently, and only for official purposes;
- l. The CE signs a liability statement for all assets assigned to them for the performance of duties while employed with DOI. The employee is responsible for ensuring their property list reflects the most current information and asset assignments. Changes shall be made using the form DI-104, Transfer of Property, and will be provided to the local property office for updating in FBMS.
- m. Submit a written narrative of the pertinent details with supporting documentation (i.e. police reports, etc.) to your immediate supervisor as soon as an incident of lost, damaged, or destroyed property is known; and
- n. Make all assigned personal property available for inventory.

Chapter 6: Receiving Officer (RO)

1. The RO is designated in writing by the APO to officially certify receipt of personal property. This is not the same employee who receives administrative supplies or services.
2. RO responsibilities include:
 - a. Receiving and inspecting all personal property received at a specific location, installation, or field office;
 - b. Properly caring for and safeguarding all property received;
 - c. Providing the required documentation (indicating receipt of property) to the appropriate financial office in order for payments to be processed; and
3. The RO will formally document a receiving report for all personal property within 10 business days of receipt.
 - a. Record property received by completing the receiving report portion of the acquisition purchase order. Use form DI-102, Receiving Report, if the acquisition document is unavailable;
 - b. Provide copies of receiving reports to the servicing property management office for entry into FBMS;
 - c. Use transfer documents in lieu of a receiving report to document property acquired via transfer to OSMRE from another bureau or agency; and
 - d. Forward OSMRE Headquarters receiving reports to the Division of Administration, PMO.

Chapter 7: Survey Procedures

1. This Chapter establishes the basic requirements for the appointment of survey officials to investigate circumstances surrounding lost, stolen, damaged, and destroyed government property. It establishes requirements for investigating, reporting findings, and making determinations for liability or relief from accountability. Additional survey guidance is available in IPMD 114-60.

2. Survey Methods. The ADF&A and each Regional Director may appoint Boards of Survey (BOS) or traveling survey officers in accordance with the survey structure below.

a. Standing Board of Survey. A Standing BOS will consist of three members, one alternate, and a Board Chairperson who is usually someone with property management responsibilities for the region. BOS members will be appointed in writing for a term of one year, renewable annually. APOs, CPOs, and employees with responsibility for the property being surveyed may not be members of the BOS.

b. Special Board of Survey. A Special BOS may be convened to investigate unusual losses such as those resulting from major incidents (e.g., fire, flood, earthquake, etc.). A Special BOS has the same responsibilities and authorities as a Standing BOS. No limits are imposed upon the composition (membership) or size of a Special BOS, however the appointing official shall designate all members in writing.

c. Traveling Survey Officer. A Traveling Survey Officer may be appointed when the appointing authority is responsible for property at separate geographic locations. A Traveling Survey Officer has the same authorities, responsibilities, and restrictions as a BOS and acts in lieu thereof.

3. Survey Official Responsibilities.

a. All survey officials will:

(1) Conduct an objective and comprehensive investigation of the lost, damaged, or destroyed property;

(2) Examine and verify all evidence presented and developed; document findings; and make written recommendations as to employee's level of negligence and liability;

(3) Exercise diligence in utilizing every available source of information, to include the reviewing of records and interviewing employees or other persons;

(4) Call for all evidence obtainable and do not limit inquiries to evidence or statements presented by parties with an interest;

(5) Examine and verify all available evidence presented and arrive at a finding consistent with the circumstances and conclusions disclosed by such examinations;

(6) Complete a ROS using form DI-103, Report of Survey, for the loss, damage, or destruction of personal property with a depreciated value of more than \$5,000 and for all damages (regardless of cost) to any OSMRE motor vehicles; and

(7) Refer irregular property management practices to the PMO as required by paragraph 5.

b. BOS Chairperson. In addition to guiding all survey official responsibilities discussed above, the BOS Chairperson will:

(1) Convene the BOS at the earliest practical time, but no more than 30-days from notice of the property incident;

(2) Conduct BOS meetings, provide guidance to the other BOS members, and assist in reaching consensus.

4. Report of Survey (ROS).

a. The ROS will document the last known location of the property, the last known custodian, the events surrounding the loss, damage, or destruction, the results of the personal interviews and review of records, and other efforts made by the survey official to ascertain facts leading to conclusions and supporting any findings.

b. The final ROS is submitted to the Reviewing Authority (RA) after the survey official has completed the investigation and made a liability determination.

c. The RA shall be the senior official, or designee, at the next higher organizational level than where the property was assigned. A RA may not be a member of the BOS that acted in the case under consideration. The RA may not be the employee accountable for the property being surveyed.

d. The RA may return a ROS to the survey official for reasons of technical insufficiency or inadequate documentation. ROS findings however, will be final and are not subject to change or modification by the RA.

e. If the RA disagrees with the BOS findings and determinations, the RA will prepare a written statement outlining reasons for such disagreement, which will become an attachment to and a part of the ROS. The ROS, along with the RA's statement, will be forwarded to the PMO for resolution.

f. Complete data regarding the investigation and findings must be available in the event an employee appeals the survey determination. Appeal procedures are found in 43 CFR 4.700 - 4.704.

5. Property Irregularities.

a. When property irregularities are suspected, investigative and reporting requirements beyond those of the survey official exist. Examples of property irregularities include:

- (1) Loss or damage to government property in excess of \$10,000;
- (2) Repetitive loss of the same type of property or recurring property loss at the same location;
- (3) Loss of a suspicious nature;
- (4) Evidence of serious misconduct (fraud, falsification of records, etc.); and
- (5) Known, suspected, or alleged misappropriation of government property.

b. If the survey official finds evidence of irregularities as stated above, those findings will be referred to the PMO for review and possible submission to the Office of the Inspector General (OIG).

c. If the PMO determines that property irregularities exist, the findings and supporting documentation will be forwarded to the Assistant Inspector General for Investigations, OIG. The survey official will also forward a copy of the documentation to the Director, Office of Acquisition and Property Management (PAM), after which no further action will be taken by the survey official. The OIG will report findings and recommendations to OSMRE and PAM. If the OIG determines an investigation is not appropriate, OSMRE and PAM will be notified.

Chapter 8: Loan of Government-Owned Personal Property

1. Procedures for Loaning Government Personal Property.
 - a. The CPO loaning the property will execute a written loan agreement and obtain a signed receipt for the loaned property on form DI-105, Receipt of Property. The completed form DI-105 will be affixed to the loan agreement.
 - b. The CPO loaning the property will retain a copy of this documentation and be relieved of responsibility until the property is returned.
 - c. A copy of the documentation will be sent to the loaning PMS for inclusion in the accountable property records.
 - d. Personal property paid for by OSMRE must have a document receipt and be properly tagged and identified as government property.
 - e. The PMS is responsible for creating the official accountable property records and ensuring the records accurately reflect current assignment. To accomplish this, the PMS will ensure that the requestor completes a form DI-105 at the time a loan action is initiated. The PMS will update the FBMS record(s).
2. Annual Inventory Requirements on Loaned Assets.
 - a. The Contracting/Grants Officer, or other responsible PMS, will ensure the accomplishment of the physical inventory of loaned government-owned personal property and the reconciliation of any discrepancies revealed by such inventory.
 - b. The designated CPO is responsible for providing the APO with an annual certified inventory of all loaned property.
 - c. Within 30-days following completed inventories, certified reports will be provided to the Regional Offices by the Contracting/Grants Officer or other respective PMS.
3. Technical Innovation and Professional Services (TIPS) Loaning Protocols.
 - a. TIPS property may be given to states and tribes through title transfer processes, loaned to states and tribes, or loaned/transferred to other OSMRE offices in support of Title IV and V of the Surface Mining Control and Reclamation Act of 1977 (SMCRA).
 - b. Electronic Permitting equipment may be loaned to states and tribes.
 - c. Transfer of property title for TIPS is required when the equipment is transferred directly to the recipient. Federally owned property (primarily computer-related technical equipment) will be transferred directly to the primacy state office or coal producing Indian tribe to use in technical decision-making processes related to SMCRA. The annual appropriation law

provides the administrative provision for OSMRE to transfer title for computer hardware, software, and other technical equipment to the state and tribal regulatory and reclamation programs. Therefore, it is necessary to review the current appropriation law yearly to verify that the provision is available prior to the transfer of property.

d. The Regional Director, Western Region (WR) will serve as the APO for TIPS equipment.

e. Upon title transfer to the recipient, the APO will be relieved of accountability.

f. The Chief, Technology Management Division in the WR, is appointed as TIPS property coordinator.

g. The TIPS program coordinator is responsible for maintaining the master listing of property that is transferred to state or Indian tribe offices, by location; for updating FBMS for currency; and for ensuring that annual property inventories are conducted, as required for TIPS equipment that has not been transferred and is still in OSMRE control.

h. A survey is required for lost, damaged or destroyed TIPS property. Refer to Chapter 7 of the Handbook.

Chapter 9: Miscellaneous Personal Property Topics

1. Purchase Request (PR). A PR will be used for the acquisition of government property valued above \$3,000. The originating office will assign both an account number and a budget object classification code to every asset being ordered. The four-digit budget object classification code is a critical link between the property records and the finance and accounting general ledger. The requisition form will also identify the intended requestor, CPO, and CE. A copy of each completed purchase order for government property will be provided to (1) the RO and (2) the servicing property management office at the time the document is signed by the CO.
2. Purchase/Credit Card. Assets valued at \$3,000 or less may be purchased with a purchase/credit card. An informal PR will be completed for such purchases and submitted to the local property office. The information contained in the PR is required for the creation of an FBMS record for the asset purchased.
3. Data entry in FBMS is completed by the local servicing property management office. The PMS will ensure necessary documents are processed to complete FBMS records for each asset received.
4. The following steps will provide a systematic method of transmitting information required to capture personal property acquisition in FBMS:
 - a. The PMS is part of the approval process in FBMS for assets valued above \$3,000. Generating a purchase order for personal property results in the development of an asset shell record. When an asset is received, the PMS will enter the remaining data elements into FBMS asset shell record to complete the asset master record.
 - b. For motor vehicles, warranty and other specific data will be entered into the equipment master record. Serial number, model, vehicle identification number, and the date the vehicle was received are critical and must be entered accurately.
 - c. For items value at \$3,000 or less, an informal PR should be created and submitted to the local PMS. The same data elements are required on the informal PR in order to complete the asset record. The informal PR should be completed prior to the purchase of the property. The local PMS will ensure that the proper information is accurately entered into FBMS at the time of the purchase.
5. Bar codes will be affixed to all personal property prior to release to the CE. The CE will sign for the property acknowledging receipt and accepting responsibility. Refer to Chapter 11 of the Handbook for a sample listing of assets that require bar codes. A complete listing may be found on the OSMRE intranet: <https://insight.sm.doi.net/default.aspx>. Bar code labeling allows for OSMRE to inventory and account for all personal property. While conducting physical inventories, property personnel are required to read bar code labels. The use of a bar code label reader is optional when conducting physical inventories.

a. For small, delicate, or precision equipment to which complete bar code labels cannot be permanently affixed, the label will be cut down to contain only the bar code strip and number and affixed wherever possible.

b. For those items on which a label cannot be affixed, the assigned number will be recorded on a separate listing in the APO/CPO records and will be contained in FBMS.

6. Replacement or “add-on” items that are purchased and become an integral component of other equipment, either as a replacement part or an “add-on” part, will not be controlled separately since individual identity will be lost upon installation. It is important to differentiate between replacement and add-on. A replacement item merely serves to keep in operation a given piece of equipment. An add-on item enhances the value of a given piece of equipment, and this added value will be reflected in the financial records. Therefore, one of the two following statements must appear on the requisition, in addition to the information outlined above:

a. For replacement parts: “DO NOT CONTROL; item is a replacement part.”

b. For add-on parts: “DO NOT CONTROL; item is an add-on and will become a component of (*describe item, include property ID number*).”

NOTE: By following these steps, the replacement or add-on item will not be recorded as a separate entity in FBMS, and it will not be charged to an APO/CPO/CE as a separate piece of property. Only the cost of the add-on part(s) will be added to the main component. Documentation supporting such value changes must be maintained.

c. Peripheral items such as keyboards for computers or other integral components that may become part of other equipment (and would not be complete without the basic components) will not be controlled or entered into FBMS as individual pieces.

7. Furniture is not tracked in FBMS and will not receive a bar code. Items such as couches, chairs, tables, bookcases, file cabinets, desks and credenzas are tracked via other means. These assets are not entered into FBMS and not included in the inventory.

8. Inventory is the process of accounting for OSMRE personal property. Personal property is any property, except real property. These are tangible assets regardless of dollar value that represent the bureau’s business capital. The inventory process includes the following:

a. Information collected from the bar code label is matched against the existing inventory records in FBMS. Missing assets and/or data will result in an “exceptions” listing, which must be reconciled.

b. The inventory listing is then provided to the appropriate property management staff for reconciliation of deficiencies or discrepancies discovered during the inventory.

c. After making required updates, deletions, or changes; the respective PMS will notify the requesting office of the completed changes and provide written documentation.

d. The inventory listing may include the following types of deficiencies/discrepancies:

(1) An exception indicates the item was not found during inventory. A Report of Survey may be required if the item cannot be located.

(2) Records indicate accountability by another CPO. In this case either return the equipment to correct CPO or prepare a form DI-104, Transfer of Property, to correct the accountability for that item.

(3) The item was found and inventoried but the label is unreadable or missing. In this case replace the unrecorded or missing bar code label and update FBMS to reflect the new bar code label.

(4) If an item does not appear in the master property file but is found during a physical inventory, add the item in FBMS using the original identification number if records are available. When using this procedure, depreciation, acquisition cost, etc., must be correct.

9. Reconciliation of the property inventory is completed by the PMS. The reconciled inventory is submitted to the CPO for review and signature. The signed inventory is then submitted to the APO, who is responsible for certifying the reconciled inventory and forwarding all inventories for their respective accountable areas to the OSMRE Headquarters PMO.

10. Asset retirements may only be completed by the cognizant property personnel. This includes deactivation of asset records and change in value of property within FBMS.

a. For deletions of property or change in value of property, copies of supporting documentation will be maintained.

b. For capitalized property, a copy of the documentation authorizing value change or deactivation from FBMS will be sent to the Division of Financial Management by the PMS.

11. Property Transfers:

a. APO-to-APO or CPO-to-CPO transfers within OSMRE may only be accomplished by transferring accountability. In order to transfer accountability of personal property, a form DI-104 must be prepared, signed, and dated by both the sending and receiving APOs or CPOs. The signed document is provided to the PMS who is responsible for entering property transfers into FBMS.

b. Transfers between CEs within OSMRE also require the use of a form DI-104 signed by both losing and gaining CE. The form is provided to the local PMS who will make the change in FBMS. Notify the PMS whenever there has been a CE change. Timely submission of notification will ensure the CE field is always current in FBMS.

c. When the entire inventory requires transfer, the out-going official will perform a physical inventory, reconcile differences/discrepancies, and sign the inventory certifying accuracy. The incoming official will accept responsibility for all government-owned/leased or loaned property involved in the transfer by co-signing the certified inventory. In the event the incoming official is unavailable, accountability in the interim period will be transferred to the next highest level of supervision.

d. External Transfers (outside of OSMRE). Priority consideration should be given to OSMRE prior to transferring assets to other DOI bureaus or to any other federal government agency. Property transferred from OSMRE must be removed from the property record listings and the general ledger account, if applicable.

12. Reports of Excess shall be processed through the local property personnel to ensure assets have been properly screened for re-utilization within OSMRE. This includes screening OSMRE/Volunteers in Service to America (VISTA) needs for transfer of automation and peripheral assets. A SF-120, Report of Excess, is submitted to GSA and to all other property management offices within OSMRE. Ensure the property is no longer required by the program office prior to entry into Interior Asset Disposal System/GSAXcess and/or disposed.

13. GSAXcess is the method for reporting OSMRE excess personal property. If another federal agency has a known need for OSMRE excess property reported in GSAXcess, the agency requiring the excess assets will place a request with GSA.

a. There is a 21-day time limit for inter-agency screening excesses.

b. Contact the OSMRE PMO for current regulations on screening computer equipment.

c. When outside transfers of property have been arranged and agreed upon between OSMRE and another federal agency, a signed SF-122, Transfer Order of Excess Personal Property, is returned to the OSMRE transferor and it becomes an official document authorizing property removal from FBMS.

d. A copy of this documentation is provided to the respective Regional Office or Headquarters servicing property management staff for removal of the item from FBMS. A copy of the SF-122 is used by the Division of Financial Management for capitalized property.

14. Excess request determinations from other DOI bureaus or other federal agencies for the loan of OSMRE equipment to assist in their operations without any OSMRE participation may be honored provided that all of the following conditions are met:

a. A determination is made, through contact with both acquisition and program managers, that the loaning facility is not in the process of procuring similar equipment and that the loan will not be a significant detriment to OSMRE programs. This determination will be made by the OSMRE official authorized to execute the inter-agency loan agreement.

b. A representative of the borrowing agency signs an inter-agency loan agreement committing the borrower to the replace or return the property in good, usable condition at the completion of the agreement period. The date by which the property is expected to be returned will be specified, with earlier return provided upon 30-days written notice to the borrowing agency. The loan period may not exceed one year, renewable annually.

15. Property utilization and disposal shall be governed by all OSMRE employees to the extent of their responsibilities. No officer or employee of OSMRE shall authorize the use of government-owned property for other than official purposes. Non-government-owned or employee-owned property shall not be installed in, affixed to, or otherwise be made part of any government-owned personal or real property. Employee-owned property may not be used in performance of official duties, unless specific authority is granted by the head of the employing bureau, office, or designee.

16. Safeguarding equipment is the responsibility of every OSMRE employee. Employees may be held financially liable for lost, damaged, or destroyed property in the amount prescribed according to the results of a survey. Typewriters, computers, and other freestanding office equipment, which reasonably cannot be locked in cabinets overnight or when not in use, will be maintained in a generally secure office or storage space. Small items deemed OSMRE-managed in nature due to higher risk of loss or theft, such as binoculars, cameras, pocket calculators, portable recorders, tablets, and mobile telephones/smartphones will be stored in locked containers when left unattended. This applies while the item is in the office or in the care of an employee on travel status in hotels, in government vehicles, etc.

17. Property passes are required to control the removal and/or return of government property to and from OSMRE office buildings.

a. The OSMRE property pass may be printed from FBMS by property personnel. It provides a detailed listing of the assets for which the employee is accountable and authorized to use in the performance of assigned duties.

b. The FBMS property listing contains the liability statement and a complete listing of all items assigned to the CE, which are authorized for use in the performance of their duties. The detailed property listing shall be signed by the CE and the cognizant CPO.

c. The supervisor is also required to sign the property pass, as this authorizes the employee to remove/return the designated assigned assets for official work while away from the office or for the purpose of telework or official travel.

18. Abandonment and/or destruction requirements per Public Contracts and Property Management, 41 CFR will be applied to all personal property assets requiring abandonment and destruction. The four main premises behind abandonment and destruction are:

a. The property has no commercial value either as an item or scrap;

b. The cost of care, handling, and preparation of the property for sale would be greater than the expected proceeds (estimated fair market value);

c. A law, regulation, or directive requires abandonment or destruction actions for property; or

d. When abandonment or destruction requirements are not apparent or present, abandonment or destruction will be directed through written instructions of a duly authorized federal official.

19. Unless immediate abandonment and/or destruction are authorized, a notice of proposed abandonment and/or destruction must be advertised within the local area in which the property is located, which will also include an offering of the property for sale. To accomplish an action requiring abandonment and/or destruction, the requirements below will be met.

a. A Certificate of Unserviceable Property is required when property has become unserviceable through normal use without any apparent mishandling or irregularities. A form DI-103A, Certificate of Unserviceable Property, will be prepared to authorize disposal through abandonment, destruction, or donation. Upon completion of the form, the subject property may be disposed of immediately IAW the recommendations and provisions of the certificate.

b. Destruction and/or abandonment must be witnessed by an employee. The witness must sign the respective destruction/abandonment authorization and submit the documentation to the servicing property management staff for processing and removal of the item(s) from FBMS.

20. Employee Exit Clearance is completed prior to separation, transfer, or reassignment. The employee must obtain property clearance from the local property staff and a special physical inventory shall be conducted of all personal property in the employee's custody. When all personal property is satisfactorily accounted for, an employee exit clearance form will be signed by the respective property staff. When an employee separates from OSMRE, certification for final salary payment will be held until clearance is obtained. Please refer to IPMD 114-60.206 for further guidance.

21. Forms necessary to carry out the provisions of this directive are available electronically. Please refer to table of contents for electronic web addresses.

22. Internal Control Review (ICR). An ICR will be conducted by the PMO in accordance with DOI-PAM guidance. When resource limits exist, ICRs may be conducted using an electronic survey as developed by DOI-PAM or the PMO.

Chapter 10: Personal Property Reports

OSMRE is required to submit recurring reports to DOI. Accomplishment of the reporting requirements is an important function that requires full participation of all OSMRE Regional, Field, and Area Offices. Each report directly impacts OSMRE and DOI programs and activities.

Report Title	Due to PAM	Format	Authority
Annual Property Management Review Schedule	January 15	Letter	OMB Circular A-123
Foreign Gifts and Decorations Report	January 31	Letter - Negative reports are required	Public Law 95-105
Internal Control Review	September 30	ICR Report	Federal Manager's Financial Integrity Act of 1982
Gifts Given to Foreign Individuals - Report Control No. 034-DOS-AN	October 15	Letter - Negative reports are required	Public Law 95-105
Bureau/Office Annual Property Inventory Certification	October 31	Letter	IPMD 114-60.304
Exchange/Sale Report - Report Control No. 1528-GSA-AN	December 1	Letter	41 CFR FMR 102-39.75
Motor Vehicle Inventory - Report Control No. 1102-GSA-AN	December 1	FAST Report (SF 82)	FMR 102-34.345/ FPMR 101-38.9
Personal Property Furnished to a Non-Federal Recipient - Report Control No. 0154-GSA-AN	December 15	Letter - Negative reports are required	FMR 102-36.300 (a and b)
Copies of Bureau/Office Approved Report of Surveys for property losses over \$50,000	Whenever it occurs	Letter and copy of DI-103, Report of Survey w/documentation	IPMD 114-60.803-3

Chapter 11: System-Controlled and OSMRE-Managed Personal Property

The following system-controlled and OSMRE-managed personal property assets require a bar code to be affixed to the asset. This list is available on the OSMRE intranet:

<https://insight.sm.doi.net/default.aspx>.

A	J	S
ADAPTER ETHERNET	JUKE BOX	SCALE MAILING MACHINES
ALARM PORTABLE GAS	L	SCALE POSTAGE ELECTRIC
ALIDADE	LAMINATOR PLASTIC	SCALE WEIGHING POSTAL
AUGER SOIL	LAPTOPS	SCANNER MIRROR STEREO
AUTOMATED EXTERNAL DRIVES	LASER ADVANTAGE RANG	SCANNER, DIGITAL
B	LASER POINT BAR	SCOOTERS
BEACON ON BELT	LEVEL AUTOMATIC W/TR	SEISMOGRAPH
BINDING SYSTEM	M	SERVER
BINOCULARS NIGHT VISION	MAIL VOICE SYSTEM	SHREDDERS
BLACKBERRY	MANNEQUIN	SOUNDSTATION CONFERENCE
C	MAPPING SYSTEM GLOBAL	STACKABLE HUB 24 PORTABLE
CAMCORDER, DIGITAL	METER, GAS	STARTALK, VOICE MAIL
CAMERA, VIDEO/DIGITAL	METER, WATER LEVEL	STEREOSCOPE
CASE CARRYING SEISMOGRAPH	MICRO COMPUTER	SUPERSTACK
CD DUPLICATORS	MIXER DIGITAL AV	SWITCHING HUB
CELL PHONES	MONITOR BLAST W/BATTERY	SYNC GENERATOR
COLORIMETER	MONITORS, ALL TYPES	SYS PORT BLADDER PUMP
CONCENTRATORS	MULTI-GAS DETECTOR	
CONF MIKE, TRANSMITTERS	N	T
CONTROLLER EDITING	NEOPOST POSTAL SCALE	TABLET
CONVERTER GROUND FLOOR	NOTEBOOKS	TABLET, GRAPHICS
COPIERS/DUPLICATORS	P	TAPE DRIVE CASSETTE
COPYBOARD ELECTRIC	PDA	TELEPHONE CONFERENCE
D	PERSONAL COMPUTERS	THEODOLITE W/TRIPOD
DATA COLLECTORS	PLOTTERS	TIME BASE CORRECTOR
DESKTOP COMPUTERS	POWER SUPPLY	TRANSIT
DETECTOR GAS	PRESSURE TRANSDUCER	TYPEWRITER
DIGITAL VCR	PRINTERS	V
DRAWING BOARD DIGITAL	PRINT BOARD ELECTRON	VECTORSCOPE W/ MONITOR
DRIVER AIR/COMPRESSORS	PRINTER LASER	VIDEO CAMERA
DUAL SPEED HUBS	PRINTER VIDEO COLOR	VIDEO RECORDERS
E	PROJECTORS	VIDEO WRITER
EDITING CONTROLLERS	PRO AIR SCUBA W/TANKS	W
ELECTRONIC DISTANCE	PUMP GROUNDWATER	WATER MONITORING
ETHERNET SERIAL ROUTERS	PUNCH ELECTRIC W/BIN	Y
F	MAIL VOICE SYSTEM	YSI SYSTEM METER
FAX MACHINES	R	
FLOW METER W/ROD	RADIO TRUNKED MOBILE	
G	READER MICROFICHE	
GAS, DETECTOR DEVICES	RECORDER/PLAYER VIDEO	
GPS, ALL TYPES	ROUTERS	
I		
IPAD		

Chapter 12: Definitions

1. **Abandoned or Other Unclaimed Property:** Personal property that is found on premises owned or leased by OSMRE that may be retained for official use or processed for utilization disposal.
2. **Accountable Area:** A region, field, or area office within OSMRE.
3. **Accountable Property:** Personal property with a useful life of two years or more for which accountability or property control records are maintained and which may or may not be charged to a general ledger control account. Accountable property includes system-controlled, OSMRE-managed, capitalized, non-capitalized, sensitive, leased, and contractor-held property.
4. **Acquire:** To procure, purchase, or obtain in any manner, including transfer, acquisition from excess, lease, loan for a period of six months or more, donation or forfeiture, manufacture, or production at any facility.
5. **Acquisition Cost:** The amounts paid to acquire assets including handling, storage, packing, shipping, transportation, installation, and related costs of obtaining the assets in their current form and place, less prompt payment, or other discounts. All of these amounts are included along with the original acquisition cost for capitalized personal property. For items received as a result of donation without reimbursement, a Fair Market value (FMV) or actual value at the time of receipt will be established. The Net Book Value (NBV) method is used for assets transferred from other federal agencies. FMV or NBV, plus any other related costs included above, will represent the acquisition cost, e.g., the amount paid to third parties (private, commercial, or government) for a new or used asset and any additional costs to bring the asset to an operational status.
6. **Acquisition Cost of Equipment:** The net invoice unit price of the property, including the cost of modification, attachments, accessories, or auxiliary apparatus, necessary to make the property usable for the purpose for which it is intended. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation, will be included if these costs are listed on the same invoice. Spare or replacement parts, regardless of cost, will be classified as materials or supplies and not included in the acquisition cost.
7. **Acquisition Date:** The date an asset is placed in service or is first available for use.
8. **Addition:** Modification to an existing asset that adds value to the asset. An item is to be capitalized if the total construction cost exceeds the capitalization threshold of \$15,000 per asset.
9. **Asset Type Look-up Table:** This FBMS Look-Up Table lists all the current asset types using 20 character positions within the data field to provide a short description, which relates to a particular asset class. It also allows the assignment of a depreciation schedule for a capitalized asset as the asset type. The PMO is responsible for adding, changing, and/or deleting asset type descriptions.

10. Bureau/Office: This refers to all departmental bureaus and offices including the Office of the Secretary and OSMRE.
11. Capital Leases: Capital leases are contracts or agreements for plant, property, and equipment (PP&E) that possess the characteristics of a purchase. A capital lease is defined as one that transfers substantially all the benefits and risks of ownership to the lessee. Capital leases are capitalized if the present value of the payments during the lease term exceeds the capitalization threshold. Contact the PMO for assistance.
12. Capitalized Personal Property: Non-expendable property, with a useful life of two years or more, and an acquisition cost at or above the capitalization threshold of \$15,000 per asset. The capitalization threshold for software systems is \$100,000 or greater. It does not include property acquired through loan or museum property. Property converted to ownership at the end of a lease period may be capitalized. Capitalization is recording the total acquisition cost of an item in the General Ledger of an agency's financial accounts. As the capitalized personal property ages the capital financial record depreciates in value. Capitalization and depreciation records are kept as part of the subsidiary ledger to the general ledger in the Denver Finance Office. Capitalized items initially are identified based on their acquisition cost (including delivery and installation charges) and estimated service life.
13. Contractor Inventory: Refer to the FAR Part 45, Government Property. Any property (including government-furnished property) acquired by or in the possession of a contractor or subcontractor under a contract, grant, cooperative agreement, concessions contract, or MOU, pursuant to terms where title is vested in the government. Contractor records of government property established and maintained under the terms of an agreement are the government's official property records. When a contractor does not account for government personal property, then the respective property management staff is required to do so. Refer to the terms of a contract. Capitalized personal property must be reported on the general ledger financial accounts.
14. Depreciation Accounting: Depreciation accounting is the systematic and rational allocation of the recorded cost of depreciable (limited-life) capitalized assets over their estimated useful lives.
15. Disposable Pay: That part of the pay of any individual remaining after deductions from those earnings, of any amounts, are required by law to be withheld.
16. Disposition (also abandonment/destruction/recycling/disposal): Equipment with no commercial value or sensitive information may be disposed at the least cost to the federal government and in a safe, secure, and environmentally sound manner. For more information about recycling electronic equipment, please see the Federal Electronic Challenge management tools at: <http://www2.epa.gov/fec>.
17. Donation: If the excess personal property can no longer be used within the federal government, it will either be transferred using transfer title procedures or recycled when computer equipment is obsolete or no longer serviceable. However, another disposal method

available is to report serviceable excess computers to the GSA. When this occurs, GSA provides State Agencies for Surplus Property (SASP) an opportunity to bid for them. GSA defines surplus as equipment that no longer meets the needs of any federal agency. SASPs accept responsibility for the surplus property and serve a wide variety of non-federal public agencies and private non-profit organizations and institutions, such as educational activities or programs for the elderly and homeless. If this disposal method through GSA is used, and SASP accepts the surplus equipment rather than OSMRE transferring title to local schools or OSMRE watershed programs with OSMRE field locations; schools lose preferential consideration and are subject to a service fees levied by the SASP.

18. Donee: A donee is the recipient of OSMRE disposed property as the result of title transfer, recycling, or disposal through GSA means. Examples of donees include: service educational activities; public agencies using surplus personal property to promote public purposes; public bodies; state or local government agencies; and any nonprofit organization or institution, which receives appropriated program funds for older targeted populations.

19. Excess Personal Property: Personal property that is no longer needed for its mission. When items are no longer needed by an agency, they are determined to be excess in accordance with Federal Management Regulation (FMR) 102-36 and are reported to GSA for possible transfer to other federal agencies. Government regulations mandate that federal agencies use excess personal property as the first source of supply in meeting agency requirements. Transfers between federal agencies are normally made without charge for the property itself. For transfers to project grantees however, the sponsoring federal agency must pay the U.S. Treasury 25 percent of the original acquisition cost of the property unless the project grantees are specifically exempt by law. Care, handling, and transportation are paid by the receiving agency. Federal agencies may determine what property is available for transfer in a variety of ways. Agency property officers may screen GSA's nationwide inventory of excess and surplus property electronically by accessing the "SCREEN" module of the Federal Disposal System (FEDS) at: <http://www.GSAXcess.gov>. GSA Area Property Officers are field representatives that screen and inspect excess property and assist in the donation and sales processes. GSA Area Property Officers for your geographical location maybe contacted using the following website: <http://www.gsa.gov/apo>.

20. Exchange or Sale Determination: The holding agency must determine if exchange or sale will obtain the maximum return to the government, including administrative and overhead expenses. If exchange is impractical or sale proceeds are estimated to be less than \$300, the property should be declared excess. Replacement transactions may involve more than one organizational unit of a federal agency, (i.e., the items to be replaced may be excess to the needs of one unit, but a new similar item is being acquired elsewhere in the agency).

21. Exempt Property: Tangible personal property acquired in whole or in part with federal funds, where the federal-awarding agency has statutory authority to vest title in the recipient without further obligation to the federal government. An example of exempt property authority is contained in the Federal Grant and Cooperative Agreement Act (31 U.S.C. 6306) for property acquired under an award to conduct basic or applied research by a non-profit institution of higher education or non-profit organization whose principal purpose is conducting scientific research.

22. Expendable Property: Expenditures for goods acquired for the purpose of current operation. These items are consumable, perishable, or short lived and are subject to material change. Also included are items of a durable nature with an anticipated useful life of less than one year or with a unit acquisition cost of less than \$300. It is usually consumed in the normal course of its use or becomes an integral part of another item.
23. Fair Market Value (FMV): The price that an asset could be purchased or sold in an arms-length transaction. FMV is often used as the acquisition cost for donated assets.
24. Financial and Business and Management System: FBMS will standardize administrative business processes within DOI and all bureaus. DOI requires implementation of FBMS by all bureaus over a multi-year schedule. FBMS will provide DOI with standard business practices supported by a single, integrated finance and administrative system across all bureaus. FBMS is an integrated suite of software applications that will help DOI manage a variety of business functions.
25. Foreign Gifts: Foreign gifts with a unit value over \$260, if not retained for official use, must be reported to the OSMRE PMO. The PMO reports the gift to DOI and to GSA/FSS Property Management Division, 1941 Jefferson Davis Highway, Crystal Mall Building 4, Arlington, Virginia 22202. Contact the PMO for assistance.
26. Gift: A tangible or intangible present or donation (other than a decoration) tendered by or received from individuals, institutions, or a foreign government.
27. Gifts Not Required by OSMRE: Gifts not required for federal use or sold to the recipient are made available to the SASP for donation to public agencies and eligible nonprofit, tax-exempt activities. Requests for donations are submitted on a SF-123, Transfer Order of Surplus Personal Property.
28. Government-Furnished Property: Government property that a contracting officer authorizes a contractor to use for performance of a government contract, grant, agreement, memorandum of agreement, etc.
29. GSA Auctions: An electronic solution for auctioning surplus, forfeited and exchange/sale federal personal property. Auctions are web-enabled, allowing all registered participants to bid electronically on single or multiple items (lots) within specified timeframes. The online capabilities provide competitive bidding, bids by proxy, instant feedback, online payment and online photos. Auctions offers federal personal property assets located across the country to any interested buyer, regardless of location.
30. Hazardous Materials: Hazardous materials must be handled and used in accordance with current Occupational Safety and Health Administration regulations, transported in accordance with current Department of Transportation regulations, and disposed of in accordance with current Environmental Protection Agency regulations.

31. Holding Agency: A federal agency having accountability for government property. This term applies when a federal agency has authority to take possession of, assign, or reassign the property regardless of which agency is using the property.
32. Informal Personal Property Accountability: These are personal property assets that are low cost with less than one year useful life. These assets do not meet the requirements for formal accountability within FBMS. These assets are controlled by the CPO who may have used an excel spreadsheet or similar software for inventory tracking purposes.
33. Loss/Property Loss: The loss of, theft, damage to, or destruction of personal property of the United States and other personal property under the control of OSMRE, including inventories of contractor-held government personal property.
34. Materials and Supplies: Consumable items for the construction, maintenance, operation, and support of governmental activities without distinction regarding use for administrative or operational purposes.
35. Neglect and Negligence: Includes both simple and gross negligence. Simple negligence is the failure to exercise that degree of care that a prudent person would exercise under like circumstances. Gross negligence is an act of omission that constitutes misconduct in accordance with 370 DM 752, or a wanton and reckless disregard for the personal property.
36. Net Book Value (NBV): The recorded cost of an asset less accumulated depreciation. For assets transferred to OSMRE from other federal agencies, the NBV at the time of transfer is used as the recorded cost. It is very important to contact the losing agency to determine the FMV prior to entering it into FBMS.
37. Non-Capitalized Property: Personal property with an acquisition cost below the approved capitalization threshold of \$15,000 per asset.
38. Non-Controlled Equipment: Equipment that is categorized as non-sensitive and non-capitalized.
39. Non-Expendable Property: Property which has a continuing use; is not consumed in use; is of a durable nature with an expected service life of two or more years.
40. Operating Leases: Operating leases are contracts or agreements for PP&E where the benefits and risks of ownership do not accrue to the lessee. Operating leases are not capitalized.
41. OSMRE-Managed Personal Property: Personal property with an original acquisition cost of less than \$5,000 per asset. Refer to Chapter 11 of the Handbook for list of OSMRE-managed personal property. In addition, sensitive assets (regardless of cost) will be recorded as bureau-managed property.
42. Personal Property: Any property, except real property.

43. Physical Inventory: The act or process of physically inspecting and counting assets.
44. Placed in Service Date (Acquisition Date): This is the date when an asset is available for use by OSMRE. For constructed assets, the placed-in-service date is when the asset is beneficially occupied, or otherwise is available for use, even though not all requirements attendant to the construction project have been fulfilled, such as receipt of a certificate of occupancy, closeout of construction contracts, or final payments to contractors.
45. Plant, Property, and Equipment (PP&E), General: General PP&E consists of tangible assets that meet all of the following criteria: (1) an estimated useful life of two years or more; (2) not intended for sale in the normal course of operations; (3) acquired or built with the intention of being used by OSMRE; (4) an acquisition cost, or when applicable, an NBV or FMV that exceeds the applicable OSMRE capitalization thresholds; and (5) does not qualify as stewardship assets.
46. Property Accountability: This is the assigned responsibility and liability associated with the management of government property. It includes the responsibility for establishing and maintaining property records, safeguarding property, and ensuring its proper use, as well as submitting required reports. It also includes the liability associated with loss, theft, damage, or destruction of government property.
47. Reconciliation: To settle or resolve differences between or among records, ledgers, and/or actual inventories.
48. Recorded Cost: The recorded cost of a capitalized asset is the cost or value recognized for financial reporting purposes. It is determined based on the method of acquisition, as well as ancillary costs incurred to transport and condition the property for its intended use. For assets donated to the OSMRE, the recorded cost is the FMV of the asset at the time of transfer. For assets transferred to OSMRE from other federal agencies, the recorded cost is the NBV of the asset at the time of transfer.
49. Replacement: The process of acquiring property to be used in place of property that is still needed but no longer adequately performs the tasks for which it is used or does not meet the agency's need as well as the property to be acquired.
50. Replacement Cost: Acquisition value inflated to present day value, or more specifically, the current cost required to replace an asset, including costs associated with code compliance, without modification or improvement to existing functionality.
51. Report of Survey (ROS): The formal report resulting from a survey (investigation) following the loss, theft, damage, or destruction of government property. A ROS is completed using form DI-103.
52. Reportable Personal Property: Any personal property that has been determined to be in excess of the needs of DOI and is required to be reported to the GSA in accordance with FMR 102.

53. Retired Asset: An asset that is no longer used but has not been destroyed or otherwise disposed of.
54. Sale: After all material has gone through the donation phase, GSA gives individuals and businesses an opportunity to buy property the federal government no longer needs. GSA sells personal property from federal agencies via sealed bids, fixed price, auction, spot bid, and negotiated sales.
55. Salvage: Personal property having a value greater than its basic material content but which is in such condition that it has no reasonable prospect of use for any purpose as a unit (either by the holding or other federal agency), and its repair or rehabilitation for use as a unit is clearly impracticable. Repairs or rehabilitation estimated cost in excess of 65 percent of acquisition cost would be considered “clearly impracticable” for purposes of this definition.
56. Scrap: Personal property that has no value except for its basic material content.
57. Screening Period: For reportable excess personal property as defined in 41 CFR 102, the calendar days from the day following receipt of a report in the appropriate GSA Area Office to and including the days specified as the surplus release date. For non-reportable excess personal property as defined in 41 CFR 102, the calendar days from the day following the date of the determination by the holding agency that the personal property is available for screening as excess, to and including the day specified as the surplus release date.
58. Selling Functional Equipment: Selling functional equipment can encourage proper reuse and discourage improper disposal. Once a federal agency determines it has unneeded property, that property is declared to be excess property. It is available for transfer to any other federal agency. If no agencies want the excess property, it is declared surplus to federal needs. It may then be donated to state or local governments or selected non-profit organizations, or it may be sold through public auctions.
59. Sensitive Personal Property: Assets that are controlled, regardless of value, by detailed personal property accountability records and are determined to be sensitive because of a high probability of theft or misuse, misappropriation, or because they have been designated as sensitive by management.
60. Similar: Where the acquired item and replaced item are identical; are designed and constructed for the same purpose; constitute parts or containers for identical or similar end items; or fall within a single Federal Supply Classification group of property that is eligible for handling under the exchange/sale authority.
61. Surplus Personal Property: Any excess personal property not required for the needs and the discharge of the responsibilities of all federal agencies, as determined by the GSA Administrator.

62. Surplus Release Date: The predetermined date on which federal utilization screening of excess personal property is terminated. The date signifies the transition of the personal property from excess to surplus status. This term is equivalent to Automatic Release Date.
63. Survey Action: An investigation performed by a survey official following the loss, theft, damage, or destruction of government property.
64. System-Controlled Property: Property with an original acquisition cost of \$5,000 or more. System-controlled property must be recorded and controlled in a bureau/office property management system.
65. Tagging (Bar Code Label): Each item of personal property will be assigned a unique property inventory number. The recipient of the property will provide the purchase order number in order to have the asset tagged with a bar code label. The recipient from the office receiving the property will need to sign a copy of the purchase order or a receiving report in order to verify that the asset has been properly tagged and the information collected is correct. The information that needs to be verified will be the inventory number, description of the item, serial number, building, room number, user (if applicable) and office. No OSMRE office may replace a new piece of property with a unique property inventory number previously assigned to another piece of property, even if the previous item has been deleted from the inventory. When a new systems-controlled or capitalized item is received, it is the property management staff's responsibility to enter the asset into FBMS. It is preferred that the equipment be placed under the office that will be using the equipment, rather than the office that is buying it.
66. Transfer Excess Personal Property to a Federal Agency: Excess property can be transferred directly between federal agencies without prior GSA approval provided the total acquisition cost of the excess property does not exceed \$10,000 per line item. In this situation, a SF-122, Transfer Order: Excess Personal Property, must be completed for the direct transfer and signed by an authorized official of the receiving agency. A copy of the SF-122 must be provided to the appropriate GSA Personal Property Management Office (generally the one closest to your geographic location) within 10 business days from the date of the transaction. Excess personal property exceeding the \$10,000 per line item limitation may also be transferred provided contact is first made to the appropriate GSA Personal Property Management Office for verbal approval of a prearranged transfer. An SF-122 must be prepared annotating the name of the GSA approving official and the date of the verbal approval. A copy of the completed SF 122 must be provided to GSA within 10 business days from the date of transaction.
67. Transferred-In Assets: Assets transferred to OSMRE from another DOI bureau or federal agency (assets obtained from state, local, or tribal governments are considered donated assets). Transferred-in assets are to be recorded at the NBV on the books of the transferring agency if the NBV exceeds the bureau's capitalization threshold.
68. Transferred-Out Assets: Assets transferred from OSMRE to another DOI bureau or federal agency. OSMRE is to provide the receiving agency with the NBV of the asset at the time of transfer.

69. Unconditional Gifts: Any unconditional gift that is accepted immediately becomes the property of the federal government. If the receiving agency has specific statutory authority to do so, it may use the gift.

70. Useful Life: The expected economic life of a type of asset. DOI has established estimated useful lives for the different major categories of capitalized real property and personal property for depreciation accounting purposes.

71. Utilization: Identifying, processing, reporting, and transferring excess personal property among federal agencies.

72. Voluntarily Abandoned Personal Property: Personal property abandoned in such a manner as to vest title in the federal government. Such personal property is subject to the provisions of FMR 102. It may be retained by the seizing agency for official use or reported for utilization and disposal by GSA.