

# ARS □ ERS □ NASS □ NIFA

## *Manual*

**Title:** ARS Real Property Manual  
Chapter 9, Accountability and Control

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This issuance replaces the July 17, 1992, issuance, providing updated guidance for Federally-owned, leased, and otherwise managed real property in the custody and control of the Agency.

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## **1. Purpose**

This Chapter provides guidance for the accountability and control of Federally-owned (where the United States (US) holds title), leased (signed lease is active and in place), and otherwise managed (agreement is in place with a state or foreign government) real property in the custody and control of the Agricultural Research Service (ARS). This issuance introduces five new forms: *Form ARS – 107A, Supplement to Form AD-107 ARS Real Property Asset*; *Form ARS – 107B, Supplement to Form AD-107, ARS Real Property Non-ARS Asset*; *ARS-259, Annual Corporate Property Automated Information System Certification Form*; and *ARS-270, Request for Capitalization Determination and Unique Asset Identifier(s) (UAI) Form*. Each of these forms and other forms referenced hereinafter is referred to solely form number after initial introduction.

## **2. Background**

Executive Order 13327, *Federal Real Property Asset Management*, requires agencies to report all owned, leased, and otherwise managed Federal real property assets within and outside the U.S., including improvements on Federal land, leased land where a US state government holds title or a foreign government holds title to real property assets, but rights have been granted to ARS. In accordance with the authorities and references identified herein and the above-referenced Executive Order, this Chapter identifies the associated electronic and hard copy asset file and recordkeeping requirements associated with real property asset management.

## **3. Policy**

It is ARS policy that only real property needed for effective program operations should be acquired and then only after obtaining legislative authorization and such other clearance with appropriate committees of Congress as the circumstances warrant. Private property should be acquired or improvements constructed only if suitable Government-owned facilities are not available.

## **4. Responsibilities**

Below each position listed are the responsibilities associated with this chapter.

### **4.1 Deputy Director (DD), Facilities Division (FD)**

- Certifying Agency Federal Real Property Profile (FRPP) data within the Corporate Property Automated Information System (CPAIS) on an annual basis.

### **4.2 Chief, Real Property Management Branch (RPMB)**

- Preparing notification e-mails to the Business Service Center (BSC) advising of annual and FRPP inventory reporting requirements, and suspense dates.

- Ensuring data gaps are queried and exported from CPAIS on a quarterly basis, at a minimum.
- Obtaining evidence to reflect data gaps are addressed and cleared prior to annual certification.
- Obtaining a Form *ARS-259, Annual Corporate Property Automated Information System Certification Form* from each BSC DD Field Liaison and Customer Service prior to annual certification within CPAIS.
- Performing as an alternate for the DD, FD to complete the annual certification within CPAIS.
- Disseminating information such as Departmental Memorandums and providing Agency guidance as it pertains to accountability and control of real property.

### **4.3 FD Real Property Leasing Officer (RPLO) or Realty Specialist (RS)**

- Complying with references within this issuance and the Appointment Memorandum issued by the Chief, RPMB and the *SF-1402, Certificate of Appointment*, issued by the Department.
- Reviewing cyclical five-year physical inventories and supporting documentation.
- Executing FRPP data gaps queries and coordinating clearing of gaps on a quarterly basis, at a minimum.
- Coordinating with BSC RPLOs to clear quarterly data gaps.
- (RPLO only) Negotiating, preparing, and signing leases and easements within the limits delegated on the *SF-1402, Certificate of Appointment*.
- Negotiating, preparing (RPLO or RS), and signing (RPLO only) facilities use documents, including the *ARS-494, Revocable Permit*.
- Coordinating with the BSC RPLO to ensure a lease number is assigned, the leased asset and lease are entered within CPAIS.
- Ensuring long-term lease records within CPAIS are up-to-date.
- Identifying long-term leases that are due for renewal or expiring, prior to expiration and coordinating with the BSC RPLO and Location Staff to issue a renewal notification or negotiate a superseding or succeeding lease, if needed.

### **4.4 BSC DD Field Liaison and Customer Service**

- Signing the annual Form *ARS-259, Annual Corporate Property Automated Information System Certification Form*.

### **4.5 BSC Budget and Fiscal Officer (BFO)**

- Assist RPLO/RS in balancing Work In Progress (WIP) to place assets in service.

#### 4.6 BSC RPLO or RS

- Complying with references within this issuance and the Appointment Memorandum issued by the Chief, RPMB and the *SF-1402, Certificate of Appointment*, issued by the Department.
- Implementing ARS policies, procedures, standards for the effective accountability, and control of ARS real property assets.
- Designating custodial responsibility at each assigned Location for the purpose of maintaining accountability and control over all property assigned to the Location.
- Reviewing a *ARS-270, Request for Capitalization Determination and UAI(s) Form* for:
  - new real property assets,
  - personal property that is acquired and will be installed or affixed as real property, and
  - improvements or betterments to an existing real property asset, regardless of anticipated capitalization.
- Ensuring the uniqueness of a UAI by querying within both the Real Property Management (RPM) and Real Property Accounting (RPA) sides of CPAIS to ensure there are no duplications.
- Forwarding the completed *ARS-270, Request for Capitalization Determination and UAI(s) Form*, along with a screen capture of the RPM shell record to the RPMB for review and subsequent forwarding to the Financial Management & Agreements Division (FMAD) to establish the UAI on the UAI Table in CPAIS.
- Reviewing Subledger and Value Stream screens within the RPA Subledgers Module, once an asset, improvement, or betterment is complete, to verify that the amount reflected within the Subledger balances with the total costs of all transactions.
- Coordinating with the BFO and Contracting Officer (CO) to initiate a review of documents in the suspense file related to the asset if the WIP captured within the Subledger does not balance with the total costs of all transactions or to expense such if the capitalization threshold is not met. This coordination is to assure that all procurement documents, including payrolls and forced release items, have been processed successfully and cleared the financial system and/or feeder systems.
- Ensuring that the RPA Subledger module and initial acquisition cost entered within RPM side of CPAIS are equal for all newly constructed real property assets. (**NOTE:** Once Initial Acquisition Cost Field is entered within the RPM Side of CPAIS, this value is not adjusted to include the value of improvements or betterments.)
- Determining if employee negligence exists in the case of damaged or destroyed property.
- Coordinating with each Accountable Property Officer (APO) to ensure associated CPAIS property records are current and accurately reflect the required FRPP data elements on or before the suspense date.
- Coordinating with Locations to obtain annual Operations and Maintenance (O&M) cost data for entry of the Annual Operating Costs Override field within CPAIS RPM.
- Entering Annual Operating Cost Override data within CPAIS by the suspense date.
- Exporting data from CPAIS, including physical inventories.
- Running periodic data gaps after data entry within CPAIS to identify and clear any such gaps and ensuring performance of data entry to clear data gaps distributed by RPMB.

- Ensuring cyclical five-year physical inventory data is reviewed and CPAIS records are updated on or before the suspense date.
- Reviewing APO recommendations for adjustments to CPAIS real property records, processing the following forms: *AD-107, Report of Transfer or Other Disposition or Construction of Property*; *ARS – 107A, Supplement to Form AD-107 ARS Real Property Asset*; *Form ARS – 107B, Supplement to Form AD-107, ARS Real Property Non-ARS Asset* or *AD-112, Report of Unserviceable, Lost, Stolen, Damaged or Destroyed Property* and making required entries or updates.
- Coordinating the preparation, submission, and signing of *Form ARS-259, Annual Corporate Property Automated Information System Certification Form*, for assigned Areas or Locations.
- Addressing encroachments.
- (RPLO only) Negotiating, preparing, and signing leases and easements within the limits delegated on the *SF-1402, Certificate of Appointment*.
- Negotiating, preparing (RPLO or RS), and signing (RPLO only) facilities use documents, including the *ARS-494, Revocable Permit*.
- Ensuring all short-term leases (10 years or less) and easements are entered in CPAIS.
- Ensuring that all *Form ARS-494s, Revocable Permits* and facilities use documents are tracked electronically, preferably in an Excel spreadsheet.
- Coordinating with the BFO, CO, and Project Engineer or Engineering Project Manager for real property projects to make the capitalization determination for each real property asset or personal property to be erected upon a land acquisition unit, existing pad/foundation, etc.
- Reviewing *Forms AD-700, Purchase Request*; *OF 347, Order for Supplies or Services*; and *AD-833, Purchase Order*, to ensure “R” accounting code is used if a real property project is to be capitalized.
- Establishing and maintaining the official, hard copy, real property asset file(s). This file will be retained in accordance with current record retention requirements. CPAIS records are maintained indefinitely.
- Creating and maintaining a Shell Record within CPAIS for BSC projects.
- Preparing *Forms SF-118 Report of Excess*; *SF-118A, Buildings, Structures, Utilities, and Miscellaneous Facilities*; *SF-118 B, Land*; and *SF-118C, Related Personal Property*.
- Maintaining a log of “Property Report Numbers” or “Report Numbers” to track BSC or Area-originated inventory adjustments.

#### **4.7 Administrative Officer or APO**

- Providing overall responsibility for all real property at their Location(s).
- Providing the BSC RPLO or BSC/Area RS with O&M cost data for real property assets.
- Preparing inventory adjustment forms and providing supporting documentation such as acquisition contracts and contract documentation to support the entry of disposal costs in the CPAIS system.
- Initiating the *ARS-270, Request for Capitalization Determination and UAI(s) Form* is initiated at the Location level for:
  - new real property assets,

- personal property that is acquired and will be installed or affixed as real property, and
- improvements or betterments to an existing real property asset, regardless of anticipated capitalization

#### **4.8 APO/Custodian**

- Providing complete control over all real property in the custody of the Location.
- Coordinating with the BSC RS or BSC/Area RPLO to ensure real property records, including official asset files and data elements within CPAIS are maintained.
- Performing physical inventories to account for assets and verify asset data, at least every five years for all real property.
- Recommending adjustments to the official real property records based on inventory, acquisitions, disposals, modernization, and/or restoration activities that have been completed.
- Coordinating with the BSC/Area RS or RPLO for annual FRPP reporting.
- Identifying possible encroachments to the BSC RPLO or Area RS.
- Coordinating preparation of and signing of completed inventory adjustment forms as prescribed within this Manual and forwarding such forms to the BSC RPLO, BSC RS or Area RS to support CPAIS adjustments.

### **5. Authorities**

The basic authority to administer policy and standards for the effective acquisition, disposition, utilization, maintenance, construction, inspection, accountability, and control of real property is provided by Reference (b).

In accordance with Reference (h), ARS has been delegated authority for the effective implementation of a property management program to ensure maximum utilization of Department property, operation of adequate inventory and control and accountability systems, property disposition of unneeded assets and adequate security of government resources. These authorities have been re-delegated to the Director, FD.

### **6. Recording Costs**

Real property must be captured within the CPAIS RPM and recorded within the CPAIS RPA side, if a capitalization criterion is met. The following unit cost or value guidance for capturing and recording real property is provided in accordance with Agriculture Property Management Regulations (AGPMR) 110-51.105. (**NOTE:** See the AGPMR for additional guidance regarding recording costs.)

**Acquisition of Real Property at No Cost:** When property of large value, such as buildings, is acquired by donation or transfer at no cost to the Agency, the estimated fair value or book value (if transferred from another federal entity) should be recorded in CPAIS. According to the Statement of Federal Financial Accounting Standards (SFFAS) 6 and the Agriculture Financial

Standards Manual, donated property should be recorded at fair value. Property transferred from other federal entities should be recorded at book value of the transferring entity, if known. If the book value cannot be ascertained, then fair value should be recorded for the transferred asset.

Significant costs incurred to bring the Plant, Property and Equipment to a form and location suitable for its intended use will be added to the recorded value. For example, the cost of acquiring property, plant, and equipment may include:

- amounts paid to vendors;
- transportation charges to the point of initial use (see “Transportation Expenses” below);
- handling and storage costs;
- labor and other direct or indirect production costs (for assets produced or constructed);
- engineering, architectural, and other outside services for designs, plans, specifications, and surveys;
- acquisition and preparation costs of buildings and other facilities;
- an appropriate share of the cost of the equipment and facilities used in construction work;
- fixed equipment and related installation costs required for activities in a building or facility;
- direct costs of inspection, supervision, and administration of construction contracts and construction work;
- legal and recording fees and damage claims;
- fair value of facilities and equipment donated to the government; and
- material amounts of interest costs paid.

**(NOTE:** SFFAS 35 allows Agencies to use estimates to determine historical costs of General Property Plant and Equipment. Estimates may be based on the cost of similar assets at the time of acquisition, or current cost of similar assets discounted for inflation since the time of acquisition (i.e., deflating current costs to costs at the time of acquisition by general price index), or other reasonable methods, including those estimation methods specified in SFFAS 23 paragraph 12. The method used to determine estimates should be disclosed in financial statements.)

**Additions, Alterations, and Betterments:** The costs of additions, alterations, and betterments should be recorded and capitalized when they:

- Constitute an enlargement of an asset or feature.
- Provide additional facilities or enhanced capacity.
- Constitute a major renovation or other substantial improvement which materially increase the usefulness, productivity, or other value of real property, or substantially extends its useful life. Amounts less than \$25,000 will not be capitalized.

**Assignment of Custody:** Property acquired by official reassignment from another agency of the Department of Agriculture (USDA) will be recorded at the cost shown on the records of the transferring agency. The transfer document will show the amount of depreciation (estimated when unknown) from the original acquisition date.

**Disposition:** Property identified as no longer being needed will be coded to reflect its excess status in CPAIS until disposed. Although a property may be disposed and its associated accounting record may be written off, asset records are not deleted in CPAIS. Procedures for the disposal of real property are found in the Disposal Chapter of the Real Property Manual. (NOTE: Disposed assets must be reflected on the USDA Three-Year Rolling Disposal Timeline and at the time an asset is initially coded “Existing – Excess”; a Title V Checklist to address McKinney-Vento screening for buildings and structures must be prepared and submitted to RPMB for submission to Housing and Urban Development a suitability determination, publication in the Federal Register, and homeless assistance screening.)

**Donations from Non-Federal Sources:** Record the estimated cost that ARS would have been willing to pay at the date of donation, considering the usefulness and estimated market value. (NOTE: Refer to the Acquisition Chapter of the ARS Real Property Manual and AGPMR for acquisitions/donations requiring approval by the Secretary.)

**Exchange:** Real property acquired by exchange outside of the Federal Government will be recorded at the cost of the property exchanged. If lands acquired by purchase or donation are exchanged for public domain lands, they acquire public domain status and are recorded at no cost.

**Improvements:** Improvements, alterations, and betterments constructed by ARS or another entity, including those on land leased by ARS, will be recorded when the cost is \$25,000 or more and the anticipated useful life is over two years. Include incidental costs such as design, labor, materials, survey, test, site preparation, and direct supervision costs such as Construction Management, and Inspection services. Do not include Program of Requirements, appraisals, environmental assessments, or geological surveys.

**Improvements to Private Property:** Unless a lease of sufficient duration is executed, expenditures for betterments or permanent additions and improvements to private property are not permitted; however, if a realty interest is obtained, records of such improvements will be maintained by the agency making the expenditure.

**Inter-Governmental Transfer at No Cost:** Property acquired by transfer at no cost will be recorded at original cost less the estimated amount of depreciation at date of transfer. The transfer documents will include cost and accumulated depreciation at the time of transfer.

**Land:** Land, other than public domain, will be recorded at cost to the Agency. In addition to the purchase price, documented costs incidental to the acquisition will be included. Examples are: search and guarantee of title, notary and recording fees, land surveys, accrued tax liability assumed at date of acquisition, all existing liens assumed, the cost of obtaining consents, payment of damages, and demolition costs when such demolition is anticipated at the time of acquisition.

**Leasehold Improvements:** Leasehold improvements will be recorded at cost, including incidental costs. Costs of ARS Government-owned buildings, structures, and facilities placed on

leased land **are not** leasehold improvements, but such items will be recorded as if located on Government owned land. If items consist of an interest in land, such as an easement or right-of-way, the cost of design, supervision, surveys, site preparation, and other ARS costs incidental to land acquisition will be included.

**Legislative Limitations:** Where appropriate acts or other applicable laws provide limitations on expenditures such as additions or betterments to real property, such expenditures will be recorded in the property records. Appropriate controls will be established to assure that expenditures do not exceed legal limitations.

**Personal Property Incorporated into Real Property:** Costs of articles of personal property structurally attached to and incorporated into real property will be recorded and capitalized if the article plus installation cost is \$25,000 or more. Items installed which are parts of a research project, or meet specialized research needs, that do not become a permanent part of the structure, and/or items installed as repairs or replacements, unless they are betterments, will not be recorded.

**Property controlled by another agency of the U.S.:** Unless otherwise authorized by the Director, Office of Operations, the agency making expenditures for the acquisition of real property will maintain all related records. However, where additions, improvements or betterments resulting in accountable real property are constructed or placed on or in real property controlled by another agency of the Government, the associated costs will be recorded by the agency making the expenditure, until the completion of construction. Upon receipt of the official transfer-in documentation and acceptance by the receiving agency, a financial adjustment must be requested through the FMAD to “transfer in” the asset and make the appropriate general ledger adjustments. The RPMB will coordinate such actions.

**Public Domain:** No cost will be included on property records for public domain unless required by law or regulation. Program expenditures which increase the value of such lands should be recorded when the data will significantly contribute to the control of the property or will be meaningful when disclosed in Agency financial statements.

**Purchase, Transfer, and Construction:** Real property acquired by purchase, reimbursable transfer from other Government agencies, or construction will be recorded at acquisition cost plus incidental costs to put the property into serviceable condition.

**Real Property Combined:** When two or more items of real property are combined, only one record, incorporating the total acquisition cost and description (gross square foot or acreage), will be updated. To comply with appropriation limitations, separate recording costs of the individual real property improvements may be maintained. In such cases, FMAD will need to be consulted regarding accounting adjustments to be made.

**Repairs:** If repairs are a major renovation and are extensive, they should be reclassified as additions, alterations, and/or betterments.

**Resource Improvements:** Cost of resource improvements (wetlands and bullet traps for example) will not be included as part of the land value, but will be identified separately.

**Transfer with Reimbursement:** Real property acquired by transfer with reimbursement will be recorded in the property records at the amount paid by the Agency for the property. If, however, such amount is substantially less than the estimated depreciation value, the estimated depreciated value as of the date of transfer will be recorded.

**Transportation Expenses:** Transportation costs incidental to acquisition will be included in the recorded cost of prefabricated or modular buildings. Transportation charges on property acquired by transfer or donation should not be included in an asset's recorded value, except where there is associated transportation or moving costs for assets acquired under excess property procedures. The cost of moving buildings under Agency control, or repairs to buildings directly resulting from moving will not be recorded.

## 7. Definitions

The word "property" will be considered to be "real property" unless otherwise stated.

**Accountability:** The answerability for property by designated officials, including the tracking of custodial responsibility.

**Accountable Property:** All property, regardless of acquisition cost, for which accountability is established.

**APO:** A designated employee accountable for the custody of real property assigned to him or her.

**Addition:** A part added to the original constructed asset, a wing or extension, in such a manner as to become structurally a part thereof.

**Alteration:** A structural change or physical modification, including addition, deletion, or substitution of parts, changing the form, purpose, or capacity, without destroying the identity of the asset. Alterations and additions to buildings are subject to limitations.

**Annual Operating Cost:** These expenditures are the yearly costs associated with the operation and use of an asset. (**NOTE:** See also O&M.)

**Asset:** Property that is owned, leased, or otherwise managed by ARS. An asset is an individual building (not a group of buildings), structure, or land acquisition unit.

**Asset ID:** This term is used interchangeable with Building Number, Feature ID, Structure ID, and Land ID or Land Unit ID. It is typically a 10-digit alpha-numeric string assigned to real property that is entered into CPAIS. The following format is typically used when establishing an Asset ID: 0000 00 X 000.

- 4 digits: Location number (4th level of the Location Code)
- 2 digits: Program number (5th level of the Location Code or 00) or the CPAIS Site Number within an Installation
- 1 character: L-Land, B-Building, or S-Structure
- 3 digits: Unique number for the individual asset.

Locations with a large number of real property records in one inventory, such as the Henry A. Wallace Beltsville Agricultural Research Center, have an alternative numbering system.

**Betterment:** Changes made in real property through the substitution of superior parts for inferior parts, retired or replaced, the object of which is to make the basic unit more useful or extend its useful service life. Capitalization applies only to the difference in cost between the part acquired and the part retired or replaced, if known.

**Building:** A building is a constructed asset that is enclosed with walls and a roof that provides space for agencies to perform activities or store materials as well as provides space for people to live and work. Buildings are classified by Predominant Use Category.

**Capitalization Criteria:** For buildings and structures, if the asset has a useful life of two or more years and an acquisition cost or estimated current replacement cost of \$25,000 or more per Reference (k), the asset is capitalized. **All land is capitalized.** For improvements or betterments, if one of the following applies, and the cost is \$25,000 or greater, the project is capitalized to the original asset:

- Does the improvement or betterment increase the capacity of the asset?
- Does the improvement or betterment change the functionality or purpose of the asset?
- Does the improvement or betterment increase the life of the asset, but is not maintenance, to ensure the asset lives out its life or to meet accessibility requirements?

**CPAIS:** The USDA's web based automated real property management system used for tracking and reporting purposes.

**Custodial Responsibility:** Accountability of an employee to be answerable for the proper custody, use, and care of Government property entrusted to his or her possession or under his or her direct supervision. A Research Leader typically is the "Custodian" of real property.

**Depreciation:** The loss in service value of property, not restored by maintenance, resulting from causes such as wear, tear, action of the elements, obsolescence, and/or deterioration. The amount of the loss, measured in terms of cost allocated to a period of time, is referred to as depreciation. The most common method of depreciation is straight-line depreciation.

**Disposal:** The decommissioning, including sale, demolition, donation, removal, or transfer of surplus property from ARS accountability. Lease terminations are considered a method of disposal, if the lease is terminated prior to expiration. Land conveyances are also a method of disposal.

**Donation:** This type of acquisition of real property is a gift that is voluntarily transferred to the government without compensation or consideration, or for substantially less than market value, for the benefit of the Department or for the carrying out of any of its functions. This includes a bequest or devise, unless otherwise specifically noted. There are specific regulations applicable to this type of acquisition.

**General Ledger Control:** The recording or capturing of the cost or value of property in General Ledger Accounts, the supporting details for which appear in the Subledger for the corresponding capitalized asset's UAI within the CPAIS RPA module. Costs or values will be maintained permanently within the CPAIS program and back up documentation to support costs will be retained in the individual asset file, in accordance with record retention requirements.

**Improvements:** Buildings, structures, and facilities located on or attached to land.

**Land:** Land assets consist of owned, leased, or otherwise managed acreage, and including land utilized under an agreement (including but not limited to *Memorandum of Agreement* or *Memorandum of Understanding* which should no longer be used for real property, land use agreement or easement).

**Lease:** A conveyance by a Lessor (landlord) to ARS in which ARS obtains the right of exclusive possession of real property for a definite period of time, with or without consideration.

**Leasehold Improvements:** Leasehold improvements will be recorded at cost if they meet capitalization criteria. The cost of buildings, structures, and other facilities (street paving, sidewalks, curbs, street lights, and utilities) placed by the Government on leased land are not to be recorded as leasehold improvements, but such items will be recorded and capitalized as if on owned land and will not be linked to a lease within the CPAIS RPM, Leased Property module. Leasehold improvements will be recorded at cost. Leasehold improvements meeting capitalization criteria will be capitalized and will also have a CPAIS RPA record established.

**Limitations:** Those maximum fund amounts set in Congressional appropriation that may be spent for the construction and alteration of a Government-owned or leased assets.

**Modernization:** Involves the modernization of assets. Modernization includes alteration of assets to implement new or higher standards, or to accommodate new functions. This includes the modernization of facilities and other assets required to comply with current laws, regulatory requirements, codes, etc. Modernization costs that meet capitalization criteria are to be capitalized and should be captured within the Subledgers recorded in CPAIS.

**Nonexpendable Property:** This type of property (equipment or furniture) has a continuing use, is not consumed in use, is of a durable nature with an expected service life of one or more years, has an acquisition cost of \$300 or more and does not become a fixture or lose its identify as a component of other equipment or plant property.

**Official Real Property Records:** The set of property records used for property management control and accountability. Within ARS, such records consist of electronic records, created and stored electronically within the CPAIS program, and hard copy records, such as an official asset file. Official property records also include physical inventories, *ARS Form 30s*, *Real Property*

*Record-Land*, and *ARS Form 31s*, *Real Property Record-Buildings, Structures, Facilities, Leasehold Improvements* and other forms of historical records formerly used. CPAIS electronic records will be maintained indefinitely. Hard copy records will be maintained for ten (10) years after disposal or decommissioning of an asset.

**Ownership:** Title to all Federally-owned property is vested in the United States of America. ARS has the custody and control and is responsible for all property purchased using ARS appropriations or funds or acquired by donation, exchange, transfer, or other method.

**O&M:** Expenses (including interest paid and benefit costs) under this heading are those that have been incurred for oversight and management, operation, maintenance, preservation, and protection of an asset. O&M includes expenditures normally incurred for the purchase of energy, water, and other utility services and plant operation, repairs, ordinary alterations not falling under the capitalized improvement criteria, facility-related equipment (chiller, walk-inbox, etc.), janitorial, roads, grounds (mowing, trimming, landscaping), snow and ice removal, environmental safety, facility-related hazardous waste disposal (asbestos removal, lead-based paint abatement, pond clean-up, etc, but not laboratory chemical disposal costs), and central receiving services. For leased assets, the Annual Operating Cost data must include lease annual rent and lease annual operating and maintenance costs. Full year costs are to be provided within CPAIS. (**NOTE:** O&M costs related to the maintenance and upkeep of facility-related equipment are captured as O&M **but not purchases** of such equipment.)

**Plant, Property, and Equipment:** Tangible assets that (1) have an estimated useful life of two or more years, (2) are not intended for sale in the ordinary course of business, and (3) are intended to be used or available for use by the entity.

**Public Domain Lands:** Lands which have never left Federal ownership, lands in Federal ownership which were obtained by the Federal Government in exchange for public lands or for timber on such lands and original public domain lands which are reverted to Federal ownership through operation of the public land laws.

**Real Property:** Any interest of the US in land, buildings, structures, including any permanently attached fixtures, and appurtenances and improvements of any kind. This includes prefabricated movable structures, such as Butler-type warehouses, Quonset huts, and trailers with or without undercarriages.

**Repair and Maintenance (R&M - including Replacement):** Expenditures for labor and material which neither materially add to the value of the property nor appreciably prolong the property's useful life, but merely keep it in an ordinary efficient condition for use. R&M costs are recurring costs which should be included in those captured as part of FRPP operating cost data to be entered within the Annual Operating Cost or Annual Operating Cost Override field within CPAIS.

- **Maintenance.** Maintenance is defined as the recurring upkeep of a facility and building beyond routine preventive maintenance to retain the asset in a serviceable or satisfactory operating condition. Examples of this type of work include: recurring maintenance and

repair costs (painting, HVAC systems, and planned preventative maintenance), utilities (plant operation and purchase of energy), janitorial, pest control, refuse collection, and recycling, roads and grounds (mowing, mulching, landscaping, and snow and ice removal).

- **Repair.** Repair is defined as restoring assets to a condition substantially equivalent to the originally intended and designed capacity, efficiency or capability, with the work complying with the requirements contained in the current applicable codes and standards. Repair can be by replacement. Examples of this type of work include: roof, HVAC, electrical system, and/or water system repair or replacement.
- **Replacement.** Replacement is the act of providing a substitute for or alternative asset components without changing or increasing the capacity of the original component or extending the life of the constructed asset impacted by the replacement. Examples of this type of work include: fire alarm system replacement or fume hood replacement.

**Restoration:** Repair and replacement work to restore damaged assets, including environmental conditions. Restoration costs are typically expensed (not captured and recorded).

**RPLO:** An individual appointed with the authority to enter into, administer, amend and/or terminate real property leasehold contracts in accordance with Federal acquisition and property laws and regulations. (**NOTE:** Within the CPAIS, RPM *Leased Property* module, the corresponding RPLO field(s) should be completed. If the lease is a short-term lease, the primary BSC RPLO will be recorded as the RPLO 1 and the secondary BSC RPLO will be recorded as the RPLO 2. If the lease is a long-term lease, FD RPLO will be recorded as the RPLO 1 and the primary BSC RPLO will be recorded as the RPLO 2.)

**RS:** An individual within this series may perform duties such as advising on, planning, or directing one or more of the following functions: (1) acquisition of real property; (2) management of real property in (a) the administration of Federally owned, Indian-owned, leased, or consigned space or property, or (b) preparation for disposal; or (3) disposal of real property. Within ARS, a RS is subject to his/her delegated authority identified on a *SF-1402, Certificate of Appointment*.

**Straight Line Depreciation:** The simplest and most widely used concept of depreciation in which the life expectancy of a building or structure is estimated and a constant annual percentage is taken for depreciation so that at the end of that life, the depreciation equals 100% of the original cost. This approach uses time as the only factor affecting depreciation. Straight Line Depreciation within the CPAIS RPA Subledger module automatically adjusts for buildings and structures based on the asset's assigned Project Group and corresponding life expectancy.

**Structure:** A structure is a constructed or purchased asset that does not meet the criterion of a building. Examples of structures include: storm water management ponds, lagoons, pump houses, antennas, above and underground storage tanks, roads, carports, electrical distribution systems, truck scales, feed bins, etc.

**Surplus:** Surplus property is excess property that has been screened against the needs of other agencies within the Department, as well as other Federal agencies and is no longer needed by

any Federal agency.

**Trailers:** Trailers are considered real property; however, if declared excess, trailers may be disposed as personal property.

**Transfer:** A transfer is when one Federal agency acquires Government-owned real property previously administered by another Federal agency.

**UAI:** This is an 18-character alpha-numeric string that is distinct for each capitalized real property asset. The UAI is created from the following: Agency Code, Project Group, four-digit Org Code and Asset ID which is created from the four digit org, two-digit expanded org, and an alpha character to identify if the asset is a building, land or structure and a three-digit unique number or alpha-numeric identifier. The following is a sample of an Athens, Georgia UAI: 03 05 6040 604000B239. If an asset within the RPM side of CPAIS has a corresponding UAI linked to it within the RPA side of CPAIS, the UAI will remain the same throughout the lifecycle of the asset.

## **8. References**

- (a) 7 Code of Federal Regulations 2.96
- (b) Federal Property and Administrative Services Act of 1949
- (c) Federal Management Regulations 102-84
- (d) Federal Real Property Council, Guidance for Real Property Inventory Reporting (Data Dictionary), published annually
- (e) Federal Accounting Standards Advisory Board Handbook of Federal Accounting Standards and Other Pronouncements, as amended
- (f) Statement of Federal Financial Accounting Standards, as amended
- (g) General Accounting Office Policy and Procedures Manual for Guide of Federal Agencies, Title 2
- (h) Agriculture Property Management Regulations
- (i) USDA Reconciliation Guide in Support of the Corporate Property Automated Information System Implementation, dated May 28, 2004
- (j) United States Department of Agriculture Business Workflow, Real Property Business Workflow, dated June 1, 2004
- (k) USDA Policy Memo regarding the Change in Capitalization Threshold for Real Property from Edward R. McPherson, Chief Financial Officer, dated June 19, 2002
- (l) Agriculture Financial Standards Manual, May 2004, as amended
- (m) The Budget Object Classification Codes (BOC) Manual, May 2013
- (n) Policy and Procedure 165.0, Real Property Leasing Officer and Lease Delegations of Authority
- (o) E.O. 13327, Federal Real Property Asset Management

## **9. Physical Inventory**

**Physical inventories of all real property will be reconciled by each APO every five years.**

More frequent inventories may be taken of particular types or kinds of property or of property at a particular Location when deemed essential for its control and protection. **Land records will be verified annually** to determine that all dispositions and acquisitions have been updated properly within CPAIS.

The BSC RS provides an inventory from the CPAIS program to each Location for all real property assets (buildings, land acquisition, and other structures). The APO verifies this inventory. A listing of underutilized buildings and facilities will be prepared by the RPLO and furnished to the BSC DD for the development of plans for possible disposal or increased utilization.

Upon the resignation, retirement, transfer, reassignment, extended absence, or death of an APO or other employee assigned APO responsibilities for real property, an employee will be designated by the RS to assume responsibility for such property and will perform and certify a special inventory cycle to account for all assigned real property insofar as it is practical and feasible to do so.

The official real property records will be reconciled with physical inventories immediately following each periodic and special inventory of property. Discrepancies revealed by physical inventories which cannot be accounted will be referred to the RPLO for appropriate determination.

## **10. Federal Real Property Profile Inventory Reporting**

Annual ARS certification, in writing, of CPAIS data within the RPM module, is required to meet the FRPP reporting requirements. This certification is performed at the end of each Fiscal Year, reflecting all active and inactive assets as of September 30 of the reporting year. The Chief, RPMB will send an annual e-mail to all each BSC DD and BSC RPLO and/or BSC RS and Area RS to advise them of the reporting process and highlight details of any required data element additions or changes.

Each BSC and/or Area RS will review all CPAIS data he/she is responsible for, run data gap reports and clear any gaps prior to reporting to their respective BSC DD. The BSC RS will prepare the *Form ARS-259, Annual Corporate Property Automated Information System Certification Form*, and submit it to the BSC DD for signature. The BSC RS will prepare this form and submit it to the Facilities Director for signature. Upon certifying, that annual updates have been performed, the signed certification will be submitted to the Chief, RPMB. Upon receipt of all Agency certifications, the ARS certification within CPAIS will be accomplished by the DD, FD.

## **11. Recordkeeping**

CPAIS is the electronic system of record for real property. Hard copy and electronic files will be established and maintained to adequately identify and separate the following:

- Land and improvements to land
- Buildings
- Structures and facilities
- Leasehold improvements
- Trust properties
- Otherwise managed properties

Real property records will, at a minimum, contain the following information:

- FRPP data elements (refer to Reference (d))
- A list of appointed APOs
- Dates of acquisition and/or disposition and supporting documents - purchase orders, requisitions, transfer documents, contracts, title papers, and other pertinent data
- Land- how acquired (public domain, purchase, donation, etc.)

The *Form AD-107, Report of Transfer or Other Disposition or Construction of Real Property* and the supplemental ARS forms *will* be used to document the transfer, other disposition, or construction of real property as follows:

- Transfer between APOs within an agency.
- Transfer between agencies within the Department, except land. (See AGPMR 110-75.80(2)).
- Disposal by sale, abandonment, or destruction.
- Transfer of property to other Federal agencies and to donees, except land.
- Construction of real property.
- Land transfers. If improvements are also involved, they will be documented on an attached *Form AD-107* and *ARS-107A* or in the land transfer document.

The *AD-112, Report of Unserviceable, Lost, Stolen, Damaged or Destroyed Property*, will be used to document the loss, theft, damage, or destruction of real property. (**NOTE:** See also the Facility Protection and Conduct on Federal Property Chapter of this Manual.)

## **12. Reconciliation of Fixed Asset Values**

A reconciliation of the total values of the major categories of assets (buildings, land acquisitions, and structures) maintained in and reported from the CPAIS program and the Agency financial system will be completed on a monthly basis. The total costs and asset value of each category will be maintained and reported within the Agency financial system General Ledgers and reconciled to the same categories and costs maintained in the CPAIS program. Appropriate accounting adjustment entries will be processed as needed. This reconciliation will be performed by the Office of the Chief Financial Officer, Controller Operations Division Property Accounting Section in coordination with the FMAD and FD in accordance with Reference (j).

### 13. Glossary

- AGPMR - Agriculture Property Management Regulations
- APO - Accountable Property Officer
- ARS - Agricultural Research Service
- BFO - Budget and Fiscal Officer
- BSC - Business Service Center
- CO - Contracting Officer
- CPAIS - Corporate Property Automated Information System
- DD - Deputy Director
- FD - Facilities Division
- FRPP - Federal Real Property Profile
- FMAD - Financial Management and Agreements Division
- O&M - Operations and Maintenance
- R&M - Repair and Maintenance
- RPA - Real Property Accounting
- RPLO - Real Property Leasing Officer
- RPM - Real Property Management
- RPMB - Real Property Management Branch
- RS - Realty Specialist
- SFFAS - Statement of Federal Financial Accounting Standards
- UAI - Unique Asset Identifier
- US - United States
- USDA - United States Department of Agriculture
- WIP - Work In Progress

/S/  
NINO L. FLERI  
Director  
Facilities Division

October 31, 2014  
DATE

## Exhibits

1. Sample *Form AD-107, Report of Transfer or Other Disposition or Construction of Real Property*, to transfer owned asset out of federal ownership
2. Sample *Form AD-107, Report of Transfer or Other Disposition or Construction of Real Property*, to place a newly-constructed asset “In Service”
3. *Form ARS – 107A, Supplement to Form AD-107 ARS Real Property Asset*;
4. *Form ARS – 107B, Supplement to Form AD-107, ARS Real Property Non-ARS Asset*
5. Sample *AD-112, Report of Unserviceable, Lost, Stolen, Damaged or Destroyed Property*, to “Write-off” an asset
6. *Form ARS-270, Request for Capitalization Determination and UAI(s) Form*

United States Department of Agriculture		Report No.	
<b>Report of Transfer or Other Disposition or Construction of Property</b>		FY-12-Clemson, SC-Closure	
		Date	
1. Type of Transaction (Report each type separately)		2. Authorization Reference	
<input checked="" type="checkbox"/> Transfer <input type="checkbox"/> Sale <input type="checkbox"/> Trade In <input type="checkbox"/> Donation <input type="checkbox"/> Construction <input type="checkbox"/> Rehab <input type="checkbox"/> As-Is		732 of Public Law (P.L.) 112-55	
4. Reporting Agency		5. Receiving Agency (Or Name of Purchaser or Donee)	
Agricultural Research Service		Clemson University	
A. Organizational Unit		A. Organizational Unit (Or Address of Purchaser)	
USDA, ARS, Facilities Division			
B. Location		B. Location	
Clemson, SC 133 Old Cherry Road (10708)		201 Sikes Hall Clemson, SC 29634	
C. Signature		C. Signature	
<i>Edward T. Reilly</i>		<i>See attached deed</i>	
D. Title		D. Title	
Edward T. Reilly, Dep. Dir, FD- RPLO		David Wilkins, Chairman, Clemson University	
E. Date		E. Date	
9/23/2013			
6. Property Items			
Quantity (Or Prop. No.)	Item Description (Give Full Details Including Serial Numbers, If Any, and Condition Code)	Inventory Value	
665500B001	Office 1	1,885.41 <sup>2013</sup> 1,779.69	
665500B002	Flax Pilot Plant/Shop 2	36,750.07 35,496.53	
665500B003	Storage 3	0.00	
665500B004	Cotton Warehouse 4	0.00	
665500B005	Cotton Warehouse 5	0.00	
665500S006	Loading Dock 6	0.00	
665500S007	Sewage System 7	0.00	
665500S008	Sidewalk Paving 8	0.00	
665500S009	Fencing	0.00	
665500L000	Owned Land, 10 Acres	12,000.00	
Documentation is attached.			
<b>Certifications of Property and Fiscal Officers</b>			
7. Property Officer: This transaction is completed and the necessary entries have been made to adjust the property records proceeds, if any, are to be deposited to:		8. Fiscal Officer	
<i>Records updated in OPMS.</i>		A. <input type="checkbox"/> The sum indicated below has been received in payment for the property disposed of.	
		<input checked="" type="checkbox"/> The necessary entries have been made to adjust the accounting records.	
Signature		Amount	
<i>Judy L Adams</i>		\$	
Date		Signature	
9/23/13		<i>D. Myrin</i>	
		Date	
		9/30/13	
This form was electronically produced by USDA/ARS/SOCIO/ADB. Form AD-107 (11/89)			

**Exhibit 1, Sample Form AD-107** to transfer Owned assets out of Federal ownership.

**Note:** If such a transfer includes land; a special delegation of authority must be received through the Office of Procurement and Property Management.

United States Department of Agriculture				Report No.	
Report of Transfer or Other Disposition or Construction of Property				Date	
1. Type of Transaction (Report each type separately) <input type="checkbox"/> Transfer <input type="checkbox"/> Sale <input type="checkbox"/> Trade In <input type="checkbox"/> Donation <input checked="" type="checkbox"/> Construction <input type="checkbox"/> Rehab <input type="checkbox"/> As-Is		2. Authorization Reference		3. Proceeds Received \$	
4. Reporting Agency USDA, Agricultural Research Service			5. Receiving Agency (Or Name of Purchaser or Donee)		
A. Organizational Unit			A. Organizational Unit (Or Address of Purchaser) (Location Name and Installation/Site Numbers)		
B. Location (Location Street Address, City, State and Zip)			B. Location		
C. Signature			C. Signature		
D. Title AO or APO		E. Date	D. Title Custodian (Research Leader or Center Director)		E. Date
6. Property Items					
Quantity (Or Prop. No.)	Item Description (Give Full Details Including Serial Numbers, If Any, and Condition Code)				Inventory Value
(Enter Asset ID) XXXXXX_XXX  Consists of 4-digit Org, 00 or expanded 2-digit Org, Alpha Character (L=Land, B=Building, S=Structure)	(Enter Asset Name) and supplemental asset data.				
Certifications of Property and Fiscal Officers					
7. Property Officer: This transaction is completed and the necessary entries have been made to adjust the property records proceeds, if any, are to be deposited to:			8. Fiscal Officer A. <input type="checkbox"/> The sum indicated below has been received in payment for the property disposed of. B. <input type="checkbox"/> The necessary entries have been made to adjust the accounting records.		
Signature RS or RPLO			Date	Amount \$	
Signature FMAD Representative			Date	Schedule No.	
This form was electronically produced by USDA/ARS/OIC/OJADB. <span style="float: right;">Form AD-107 (11/89)</span>					

Exhibit 2, Sample Form AD-107 to place a newly-constructed asset "In Service".





United States Department of Agriculture  
Agricultural Research Service

Supplement to AD-107, Real Property Non-ARS Asset

Report No. [ ] (continued)

CPAIS Installation ID: [ ]

CPAIS Site: [ ]

CPAIS Asset ID (Assigned by Area or BGC): [ ]

Asset Name: [ ]

Example: UW Agricultural Engineering Laboratory versus Laboratory 1. The Asset Name should be what the facility is referred to.

Property Type: [ ]

Predominant Usage: [ ]

Mission Dependency (Field will be auto-populated within the Corporate Property Automated Information System based on the answer to the following questions):

- If this asset were eliminated, could the agency's strategic goals and objectives still be met?  Yes  No
- If this asset were eliminated, would the health and safety of the public or agency be at a substantially increased risk?  Yes  No
- Can the function/mission performed at this asset/facility be done through a more cost-effective or efficient process (i.e., contracted out) or at a more cost-effective facility?  Yes  No
- Is this asset's primary purpose to provide emergency services or for national/local security purposes; i.e., serve as an Emergency Relocation Facility (ERF), perform a designated essential function (as defined in the Agency's COOP Plan), or determined to be a mission critical facility as determined by the Critical Infrastructure Criteria below?  Yes  No

1. BLS-3 laboratories conducting research involving biohazardous materials
2. Laboratories and other facilities which must remain operational to protect the nation's food supply
3. Facilities housing valuable germplasm collections which cannot be easily replaced and are needed for critical research and testing
4. Laboratories in foreign countries
5. Departmental computer centers responsible for payroll, program and vendor payments
6. USDA offices in the National Capital Region
7. Facilities housing more than 450 employees
8. COOP sites under Federal Procedures Circular 65
9. Air Tanker Bases
10. Hazard Dams

Physical Address of Asset: [ ]  
[ ]  
[ ]

Asset Owner's Information: [ ]  
Owner  
[ ] [ ]  
Contact/Title Phone

ARS Contact using Asset: [ ] [ ]  
Name/Title Phone

Reason ARS is using Asset:  
[ ]

ARS Occupied Square Foot (SF)/Acres: \_\_\_\_\_

Date of initial occupancy: \_\_\_\_\_  
MM/YYYY

Occupied under Document Type:  No formal document allowing use  
 Lease - Lease Number: \_\_\_\_\_  
 Formal Agreement - Type: \_\_\_\_\_  
Agreement Number: \_\_\_\_\_

Number of floors in building: \_\_\_\_\_

Provide breakdown of space occupied and occupancy data. If there are multiple Personnel Types within the same Room Number, multiple entries must be made based on Personnel Type.

Room Number	SF	Number of Workstations	Number of Personnel	Personnel Type	Co-located Yes/No

NOTE: Additional Floor/Room/Usage information may be provided on a continuation sheet.

ARS Paying Utilities:  Yes  No If yes, is payment: \_\_\_\_\_

ARS Paying Rent:  Yes  No If yes, \$ \_\_\_\_\_ per \_\_\_\_\_

Does rent escalate? If yes, provide details:  
\_\_\_\_\_

Is ARS paying other costs?  Yes  No If yes, list:  
\_\_\_\_\_

Is ARS receiving any services from the Owner?  Yes  No If yes, list services, cyclical basis for providing, and associated cost/per term:  
\_\_\_\_\_

Handicap Accessible:  Yes  No

Comments:  
\_\_\_\_\_

U.S. DEPARTMENT OF AGRICULTURE <b>REPORT OF UNSERVICEABLE, LOST, STOLEN DAMAGED OR DESTROYED PROPERTY</b>		PROPERTY REPORT NO.	DATE
Populated by BSC/Area Realty Specialist			
<b>SECTION I - ACCOUNTABLE PROPERTY OFFICER'S REPORT</b>			
1. STATUS OF PROPERTY (Check only one-report each one type separately)		2. REPORTING ACTIVITY (Show agency, unit and address)	
<input type="checkbox"/> Unserviceable <input type="checkbox"/> Obsolete <input type="checkbox"/> Damaged		<input type="checkbox"/> Lost or Stolen <input type="checkbox"/> Cannibalized for parts <input type="checkbox"/> Destroyed <input type="checkbox"/> Others (Select a "Status")	
		USDA, ARS, (Area) (Location Name) (Complete Location Address)	
<b>3. PROPERTY ITEMS (See attachment for additional entries)</b>			
QUANTITY (Or property no.) A	ITEM DESCRIPTION AND OTHER DETAILS, INCLUDING SERIAL NUMBERS AND ACQUISITION DATE (Give present condition and estimated cost of repair) B	ACQUISITION COST C	EXPLANATION/DISPOSAL INSTRUCTIONS (If lost, stolen, or destroyed, give detail. Was this reported to proper authorities?) D
(Asset ID(s))	Asset Name and other details as indicated above.		Examples: Destroyed by tornado on XX/XX/XX; Demolished by Contractor (provide contract information and disposal cost) and removed off-site; copy of "No further Action" notification from the State attached; Disposed as personal property.
4. NAME IN PRINT AND SIGNATURE OF CUSTODIAN		DATE	5. NAME IN PRINT AND SIGNATURE OF ACCOUNTABLE PROPERTY OFFICER
Research Leader/Center Director			Administrative Officer
<b>SECTION II - PROPERTY MANAGEMENT OFFICER'S REVIEW AND RECOMMENDATION</b>			
<b>DETERMINATION FOR LOST, STOLEN, DAMAGED, OR DESTROYED PROPERTY</b>			
1. After due consideration of all known facts and circumstances in this case, it is determined that:			
<input type="checkbox"/> a. The loss, theft, damage or destruction did not result from employee negligence and any involved employees are hereby relieved of liability. <input type="checkbox"/> b. There appears to be gross negligence involved; therefore, the case returned to agency officials for appropriate action under the Debt Collection Act. <input type="checkbox"/> c. There appears to be negligence involved; therefore, the case is returned to agency personnel officials for consideration of disciplinary action.			
2. NAME IN PRINT AND SIGNATURE OF PROPERTY MANAGEMENT OFFICER (Realty Specialist or Real Property Leasing Officer**)			3. DATE
<b>SECTION III - AUTHORIZATION FOR CANNIBALIZATION, ABANDONMENT, OR DESTRUCTION OF UNSERVICEABLE PROPERTY</b>			
1. Unserviceable property listed above is hereby authorized for cannibalization, abandonment, or destruction in accordance with FPMR 101-45.9 based on any of the following determinations as further explained in section I-3(D):			
<input type="checkbox"/> a. Property has no commercial value. <input type="checkbox"/> b. Health, safety, or security considerations require immediate abandonment or destruction. <input type="checkbox"/> c. Costs of care and handling exceed expected small lot sales proceeds. <input type="checkbox"/> d. Regulation or directive requires abandonment or destruction.		<input type="checkbox"/> e. Property is uneconomical to repair/not needed by another user and may be cannibalized for parts. (Cannibalization is a form of use and property management regulations shall apply. Remainder of property must be disposed of through usual procedures.)	
2. SIGNATURE OF PROPERTY MANAGEMENT OFFICER (Realty Specialist or Real Property Leasing Officer*)			3. DATE
<b>SECTION IV - CERTIFICATION FOR COMPLETION OF CANNIBALIZATION, ABANDONMENT, OR DESTRUCTION: I certify that cannibalization, abandonment, or destruction action for the items authorized under Section III was completed on this date in accordance with I-3(D).</b>			
1. SIGNATURE OF ACCOUNTABLE PROPERTY OFFICER (Administrative Officer)			2. DATE
3. SIGNATURE OF WITNESS			4. DATE
<b>SECTION V - CERTIFICATIONS OF PROPERTY AND FISCAL OFFICERS</b>			
1. SIGNATURE OF PROPERTY MANAGEMENT OFFICER (The necessary entries have been made to adjust property records.)  (Realty Specialist or Real Property Leasing Officer*)			2. DATE
3. SIGNATURE OF FISCAL OFFICER (The necessary action has been taken to adjust the accounting records and, where required by a determination made under Section II above, to effect collection from involved employee(s).)  (Financial Management and Agreements Division Representative**)			4. DATE

**Exhibit 5, Sample AD-112** to write-off assets that were destroyed via demolition.

**Notes:** \*Based on delegated authority.

\*\*If asset(s) was (were) capitalized and with a subledger within CPAIS.

- 1 Completed by Location (Administrative Officer or Fundholder) prior to submitting to Realty Specialist.
- 2 Completed by Realty Specialist
- 3 Engineer/Engineering Project Manager
- 4 Budget and Fiscal Officer (fund 53 assigned by FMAD)
- 5 FMAD

U.S. DEPARTMENT OF AGRICULTURE  
AGRICULTURAL RESEARCH SERVICE

**Request for Capitalization Determination and Unique Asset Identifier(s) (UAI) Form**

Area or Business Service Center (BSC)			Location (City/State) <sup>1</sup>			Installation/Site <sup>1</sup>		Total Allocation <sup>3</sup>		
						XXXXX/XX		\$		
<b>Capitalize</b> <sup>2</sup>	<b>Asset IDs</b> <sup>2</sup>	<b>Project Group</b> <sup>2</sup>	<b>Asset Name and Description of Services</b> <sup>1</sup> (include gross Sq Ft)	<b>Estimated Cost</b> <sup>3</sup>	<b>Shell record already created in CPAIS?</b>	<b>New Asset or Improvement/Betterment</b> <sup>1 or 2</sup>	<b>UAI</b> <sup>2</sup>	<b>Work Breakdown Structure (WBS) Element</b> <sup>5</sup> <small>FMML Help Desk assist and add in FMML (See Activity Code List)</small>	<b>"R" AC</b> <sup>4 or 5</sup>	<b>Fund Type</b> <sup>4 or 5</sup>
<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Help</b> XXXXXXXXXX	XX		\$	<input type="checkbox"/> Yes <input type="checkbox"/> No		<b>Help</b> 03XXXXXXXXXXXXXXXXXXXX	<b>Help</b> AR.XX.XXXX.01.0RXX	<b>Help</b> XXX-XXXX-RXX	<input type="checkbox"/> R&M Funds (X01) <input type="checkbox"/> B&F Funds (X53) <input type="checkbox"/> Other X01 Funds
<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> R&M Funds (X01) <input type="checkbox"/> B&F Funds (X53) <input type="checkbox"/> Other X01 Funds
<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> R&M Funds (X01) <input type="checkbox"/> B&F Funds (X53) <input type="checkbox"/> Other X01 Funds
<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> R&M Funds (X01) <input type="checkbox"/> B&F Funds (X53) <input type="checkbox"/> Other X01 Funds
<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> R&M Funds (X01) <input type="checkbox"/> B&F Funds (X53) <input type="checkbox"/> Other X01 Funds

Realty Specialist Signature <sup>2</sup>

Date

Distribution: <sup>2</sup>

<input type="checkbox"/> Administrative Officer	<input type="checkbox"/> Contracting Officer's Representative	<input type="checkbox"/> Facilities Division
<input type="checkbox"/> Budget & Fiscal Officer	<input type="checkbox"/> Engineer/Engineering Project Manager	<input type="checkbox"/> Fiscal Systems Specialist, FMAD
<input type="checkbox"/> Contracting Officer		<input type="checkbox"/> Realty Specialist

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Form ARS-270 (10/2014)