



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.14.4

OCTOBER 7, 2022

EFFECTIVE DATE

(10-07-2022)

PURPOSE

- (1) This transmits revised IRM 1.14.4, Personal Property Management.

MATERIAL CHANGES

- (1) Updated the reorganization of Facilities Management and Security Services (FMSS).
- (2) Updated wording for clarity of program scope and adding authorities.
- (3) Threshold increase for non-IT assets.
- (4) Removed IRM 1.14.4.11.3, Damage to IRS-owned or Leased Motor Vehicles. For additional information, see IRM 1.14.7, Motor Vehicle Fleet Management Program.
- (5) Updated Authorities Section 1.14.4.1.2 to reflect P&AM program primary Authorities.
- (6) Updated Responsibilities Section 1.14.4.1.3 to add examples and realign responsibilities.
- (7) Updated Terms/Definitions/Acronyms Section 1.14.4.1.5 to add GSAXcess®.
- (8) Updated Related Resources Section 1.14.4.1.6 to reduce outdated and unnecessary resources.
- (9) Updated Section 1.14.4.1 (4) Program Scope to reflect new Program Owner as Facilities Support.
- (10) Updated Rented or Leased Non-IT Property Section 1.14.4.5.1 to update requirements and include examples.
- (11) Removed IRM 1.14.4.11.2 Lost, Stolen, or Damaged Property Section. Guidance is in the P&AM User Guide.
- (12) Updated Disposal of Items Requiring Special Handling Section 1.14.4.11.3 to remove (2) and combine into (1).
- (13) Updated Authorizations for Abandonment or Destruction of Personal Property Section 1.14.4.12 for better formatting and clearer messaging.
- (14) Updated FMSS Assistance to CI Section 1.14.4.13.1 to update requirements.
- (15) Updated Disposition of Firearms/Ammunition Section 1.14.4.13.2 to delete requirements and provide guidance.
- (16) Removed IRM 1.14.4.14 Non-IT Property Demonstrations as this is not FMSS policy.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 1.14.4 dated April 30, 2018.

AUDIENCE

All IRS Organizations

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1.14.4

Personal Property Management

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1.14.4.1 (10-07-2022) Program Scope

- (1) **Purpose:** Property and Asset Management (P&AM) is the ongoing process and function of maintaining physical accountability of IRS assets throughout their lifecycle. The process uses various property management tools for tracking, value reporting, and chain of custody of IRS non-Information Technology (IT) assets through acquisition to final disposal. These tools help to mitigate vulnerability to theft, waste, fraud, or abuse.
- (2) **Audience:** This policy applies to IRS employees who are responsible and accountable for acquiring, barcoding, maintaining, inventorying and controlling non-IT assets.
- (3) **Policy Owner:** Facilities Management and Security Services (FMSS) is the program office responsible for overseeing the P&AM Program and providing guidance to each IRS business unit.
- (4) **Program Owner:** FMSS, Facilities Support, Logistics.
- (5) **Primary Stakeholders:** Each IRS business unit is a partner of the P&AM Program. FMSS, IT, Criminal Investigation (CI) and the Chief Financial Officer (CFO) are primarily impacted by the changes to the policies and procedures. IT/User & Network Services (UNS) is the business process owner of enterprise asset inventory data. IT/UNS partners with FMSS, CI, Chief Counsel (CC) and the other IT component organizations who are accountable and responsible for verifying and certifying hardware assets under their respective control and stewardship.
- (6) **Program Goals:** The P&AM Program serves as the IRS lead in the lifecycle management of non-IT accountable assets tracked in KISAM-AM system and in the disposal of IT assets. The program supports IRS goals and objectives in sustainability and recycling/reuse efforts.

Note: P&AM program disposes of most assets, not all.

1.14.4.1.1 (04-30-2018) Background

- (1) This IRM provides purpose, authorities, directives, and responsibilities for the P&AM Program.
- (2) P&AM includes the process, people, and systems that provide effective accounting and internal controls of personal property throughout its lifecycle (e.g., acquisition through final disposal).
- (3) FMSS Headquarters (HQ) P&AM Program has oversight for the management of non-IT IRS assets and administers the program in compliance with IRM 1.14.4.1.2 and as revised.

Exception: Disposal of IRS investigative assets listed in Criminal Investigation Management Information System (CIMIS). FMSS Territory Property staff can assist in the disposal process, except for CI firearms and/or ammunition.

Note: Any additional exceptions will be listed in IRM 9.9.1, Criminal Investigation Management Information System (CIMIS), Employee Criminal Investigation Management Information System Responsibilities and Procedures, IRM 9.9.4, CIMIS, Criminal Investigation Management Information System Data Fields, and IRM 9.10.1, Administrative Databases and Software, Criminal Investigation Management Information System Equipment Inventory.

- (4) IT assets are managed by IT until the assets are no longer required by IRS and reported to FMSS for final disposition. The IT program requirements and processes are addressed in IRM 2.149 series.
- (5) The CI investigative asset requirements and processes are addressed in IRM 9.10.1, Administrative Databases and Software, Criminal Investigation Management Information System Equipment Inventory. CI IT and non-IT assets, not recorded in CIMIS, are governed under IRM 2.149, IT Asset Management and IRM 1.14.4, Personal Property Management.
- (6) Asset management places a significant importance and effort into certifying accountable IRS assets are maintained in agency asset management systems. Accountability is the obligation imposed by law, lawful order, or regulation:
 - a. Federal Management Regulation (FMR) Chapter 102 published in Title 41 of the Code of Federal Regulations (CFR) provides for the maximum utilization of IRS assets.

1.14.4.1.2
(09-28-2017)
Authority

- (1) The IRS P&AM Program is based primarily on:
 - a. CFR Title 41 FMR Chapter 102, Subchapter B Personal Property Part 102
 - b. GSA Bulletins 26, 27, 34, 40, 48
 - c. Treasury Directives (TD) 61-04, 61-09 and 73-01
 - d. Executive Order (EO) 12999
 - e. IRM 1.14.4, Personal Property Management

Note: Additional guidance can be found on the P&AM Sharepoint site.

1.14.4.1.3
(04-30-2018)
Responsibilities

- (1) The P&AM Program requires the participation of FMSS Territory Managers (TM) and employees to ensure separation of duties, support internal controls and Quality Assurance (QA) program reviews, adherence to regulations, and protect employees from any appearance of bias or misappropriation of government assets.
- (2) The FMSS designated HQ Program Manager is responsible for:
 - a. Conducting regular reviews of FMSS Territory P&AM Program activities utilizing data from Knowledge Incident/Problem Service Asset Management Asset Manager (KISAM-AM) fields: Assignment, Barcode, Serial Number, Building Code, Contact/User.
 - b. Providing guidance and policy clarification to FMSS Territory Property staff regarding FMSS P&AM User Guide or answering concerns.
 - c. Coordinating with each business unit and external stakeholders on P&AM policy and guidance.
 - d. Providing completed HQ reviews with corrective requirements and directions to the FMSS Territory Property staff and their managers.
 - e. Acting as a FMSS Approving Authority for IRS disposal documents.
 - f. Conducting internal control reviews (timeliness and accuracy of data) regarding the P&AM Program processes within their territory.
- (3) The FMSS TM and/or Section Chiefs are responsible for:
 - a. Verifying that the Territory P&AM Program has committed resources to support the program responsibilities.

- b. Reviewing the P&AM dashboard measures to monitor territory program health.
 - c. Verifying that IRS acquisition documents are reviewed and that assets required to be accounted for in KISAM-AM are added within 10 business days.
 - d. Reviewing and signing IRS disposal documents timely (prior to the actual physical disposal action) as the approving authority for both IT and non-IT personal property, whether tracked in KISAM-AM or not.
 - e. Validating territory program review corrections are completed timely and accurately.
 - f. Validating the accuracy of the Territory KISAM-AM annual inventory by signing the annual Territory Inventory Certification Memo.
 - g. Correcting identified anomalies identified in the Territory KISAM-AM annual inventory reconciliation plan on or before the annual September due date and validating corrections were completed by signing the Territory Reconciliation Memo.
 - h. Verifying excess non-IT personal property follows all regulatory requirements and documentation is available for reviews and audits.
- (4) The FMSS Territory Property Officer is accountable and responsible for the life-cycle management of IRS personal property, which includes following P&AM program processes and procedures within their territory. Other FMSS territory employees may assist with the responsibilities as assigned by the TM or the Section Chief.
- (5) The FMSS Territory KISAM-AM Coordinator is the territory employee who is accountable and responsible for maintaining non-IT asset records and disposal activities in KISAM-AM. This employee may be the same employee(s) as the FMSS Territory Property Officer.

1.14.4.1.4 (04-30-2018) Program Objectives and Review

- (1) **Program Reports:** The KISAM-AM system is the central repository used for processing all basic accountability actions related to the entire lifecycle of IRS non-IT assets, KISAM-AM records, and tracks accountable non-IT asset acquisitions, transfers, moves, and disposals.
- a. **Acquisition Reports** are stored in Procurement for Public Sector (PPS) (or its successor program). The purchase information for non-IT assets is reviewed by the FMSS Territory Property staff for non-IT asset purchases with Material Group Code - codes 3122A, 3126, 3192A and 3193. The non-IT asset purchases that meet the accountable threshold or sensitive threshold are added into KISAM-AM. The acquisition information (PPS or Purchase Order (PO)) is a mandatory data field in the KISAM-AM asset record. Non-IT personal property assets meeting the threshold requirements in KISAM-AM are added after receipt and acceptance is completed in PPS.
 - b. **KISAM-AM Reports** show the lifecycle management of personal property from acquisition to final disposal. These reports support accuracy, timeliness, accountability, chain of custody, and auditability.
 - c. **Disposal Reports** document the final disposal action where IRS no longer has ownership or title of an asset.
 - d. **SAP Business Objects Environment (BOE)** provides many reports from data in KISAM-AM and PPS, which are used for the review of asset management processes such as timely disposal, annual inventory validation and certification, and anomaly reports both for IT and non-IT assets.

- e. **GSAXcess® Reports** provide data of IRS excess property reported to GSA for transfer, donation, or sale.
- f. **STAR Project Reports** provide data on the timely reuse, exchange, or excess of IRS property related to real estate projects (e.g., rent reductions, relocations).

(2) **Program Effectiveness:** Success of the P&AM Program is measured by verifying:

- a. Deficiencies/problems are corrected timely and accurately as identified by Program Reviews' instructions.
- b. New non-IT assets are added to KISAM-AM after receipt and acceptance in PPS.
- c. Non-IT annual inventory certification and validation by June 30.
- d. Non-IT assets, including furniture in a real estate project, are identified for reuse.

Note: If assets cannot be reused, they should be exchanged. If assets cannot be reused or exchanged, they must be excessed.

- e. IT asset disposal cycle time is 60 days or less with a 90% timeliness score excluding extenuating circumstances.

Example: Extenuating circumstances such as, epidemics, weather disasters, etc.

- f. Dedicated resources to support the program are expended. This is measured by reviewing time recorded in the IRS timekeeping system, Single Entry Time Reporting (SETR), using the P&AM Program code (800-55121).
- g. Audit recommendations and Planned Corrective Actions (PCA) are timely executed in the territories as prescribed in the recommendations or PCAs.

1.14.4.1.5
(04-30-2018)
**Terms/Definitions/
Acronyms**

- (1) **Abandoned or Unclaimed Property** - Personal property found on IRS premises owned or leased by the government and subject to the filing of claims by former owner(s) within three years from the vesting of title in the United States.
- (2) **Accountable Property** - All non-expendable property for which accountability is established in the perpetual inventory accounts (KISAM-AM) and the general ledger. It is property of durable nature with a useful life of more than one year, has sufficient value to justify maintaining and continuing financial property records, is of a nature that moderate damage results in repair rather than replacement, and generally costs \$5,000 or more.
- (3) **Asset** - Any property other than real estate. The distinguishing factor between personal property and real property is that personal property is movable and not fixed permanently to one location, such as land or buildings. Interchangeable with personal property.
- (4) **Capitalized Property** - An accounting/finance term used on the agency financial statement. This property has different dollar threshold requirements controlled by the CFO Office. Not to be confused with Accountable Property that requires tracking in KISAM-AM.

- (5) **Condition Codes** - An alpha or numeric code that describes the physical condition and serviceability of personal property as prescribed by the FMR.
- (6) **Excess Personal Property** - Any property under the control of any federal agency not required for its needs and the discharge of its responsibilities, as determined by the agency head.
- (7) **Executive Agency** - An executive department, military department, or any independent establishment, within the meaning of 5 USC 101, 102, and 104 (1), respectively, and wholly-owned government corporation within the meaning of 31 USC 9101(3).
- (8) **Expendable/Consumable Property** - All property that is used up beyond recovery, loses its identity, or becomes a component part of other equipment or fixed property. Usually is an item of supply (except explosive ordnance, major end items of equipment, and repairables) (e.g., Non-repairable items or repair parts that can be discarded more economically than they can be repaired, pencils, pens, paper, dried up markers, batteries, etc.).
- (9) **Federal Agency** - An executive agency or any independent establishment in the legislative or judicial branch of the Government (except the Senate, the House of Representatives, or the Architect of the Capitol, and any activities under the Architect's direction).
- (10) **Forfeited Property** - Personal property acquired by a federal agency either by a summary process or by order of a court of competent jurisdiction pursuant to any law of the United States.
- (11) **High Risk or Sensitive** - A unique classification given to assets, that require special control and accountability due to unusual rates of loss, theft, misuse, ability to store IRS data, ease of removal, and the risk of impacting the IRS mission. These assets are recorded and tracked in KISAM-AM if their acquisition is \$2,500 or greater.
- (12) **Investigative Equipment** - CI equipment required by CI for carrying out its investigative and enforcement functions. See IRM 9.10.1, Administrative Databases and Software, Criminal Investigation Management Information System Equipment Inventory.
- (13) **Maintenance** - The scheduled cleaning, servicing, and adjustment of an asset to keep it in satisfactory operating condition.
- (14) **Personal Property** - Any property other than real estate. The distinguishing factor between personal property and real property is that personal property is movable and not fixed permanently to one location, such as land or buildings. Interchangeable with asset.
- (15) **Repair** - The restoration of an asset to a serviceable or operable condition from an unserviceable or inoperable condition, which resulted from wear, breakage, or partial destruction. The overall objective is to restore or renovate assets to a near-new condition.
- (16) **Unconditional (in-kind) Gifts** - Gifts of more than minimal value (minimal value is defined by GSA) received by federal employees, their spouses, or dependents from a foreign government are deemed to have been accepted on behalf of the United States and, upon acceptance, become the property of the United States.

- (17) **Utilization** - Identification, reporting, and transfer of excess personal property within IRS or federal agencies to fill current or future authorized requirements in lieu of new procurement.

(18)

Acronyms

Acronym	Definition
CC	Chief Counsel
CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CSIRC	Computer Security Incident Reporting Center
EHS	Environment, Health and Safety
FAR	Federal Acquisition Regulations
FEA	Federal Electronic Assets
FMR	Federal Management Regulation
FMSS	Facilities Management and Security Services
FPMR	Federal Property Management Regulation
GAO	Government Accountability Office
GRS	General Record Schedule
GSA	General Services Administration
GSAXcess®	GSA's website for reporting, searching and selecting excess personal property.
HaP	Home as POD
HQ	Headquarters
IT	Information Technology
IRC	Internal Revenue Code
KISAM-AM	Knowledge, Incident/Problem Service Asset Management Asset Manager
LB&I	Large Business and International
P&AM	Property & Asset Management
PCA	Planned Corrective Action

Acronym	Definition
PPS	Procurement for Public Sector
QA	Quality Assurance
SAMC	Situational Awareness Management Center
SB/SE	Small Business/Self-Employed
SOP	Standard Operating Procedures
TD	Treasury Directive
TIGTA	Treasury Inspector General for Tax Administration
TM	Territory Manager
UNS	User Network Services
USC	United States Code
W&I	Wage & Investment

1.14.4.1.6 (04-30-2018)

Related Resources

- (1) Asset Management Hardware User Guide.
- (2) FMSS Property and Asset Management Resource Guide.
- (3) Property and Asset Management User Guide.
- (4) IRM 1.2.2, Servicewide Policies and Authorities, Servicewide Delegations of Authority, Delegation Order 1-24 (Rev. 1) (formerly DO-202, Rev.3), Acceptance, Retention, and Disposition of Gifts under the Foreign Gifts and Decorations Act.
- (5) IRM 1.14.3, Furniture and Equipment Standards.
- (6) IRM 2.149, IT Asset Management.
- (7) IRM 4.62.3, International Relations, Requests for Representation Funds and Gifts for Foreign Officials.
- (8) IRM 6.800.2, Employee Benefits, IRS Telework Program.
- (9) IRM 9.7, Asset Seizure and Forfeiture.
- (10) IRM 9.10.1, Administrative Databases and Software, Criminal Investigation Management Information System Equipment Inventory.
- (11) IRM 9.11.3, Fiscal and Personnel Matters, Investigative Property.
- (12) IRM 10.5.4, Privacy and Information Protection, Incident Management Program.
- (13) IRM 10.2.11, Basic Physical Security Concepts.

1.14.4.2
(04-30-2018)
**KISAM-AM General
Provisions - System
Description**

- (1) KISAM-AM is the authoritative source for all Hardware Asset Management and inventory information within IRS and supersedes other inventory data sources. KISAM-AM is the official IRS centralized asset management inventory database of all IT and non-IT personal property that meets the specified threshold/reportable criteria. It is a subsidiary account to the general ledger for managing personal property. KISAM-AM tracks each item of accountable property through the asset's lifecycle (acquisition through final disposal).

- a. Non-IT assets accountable and inventoried on KISAM-AM are those individual assets with an acquisition cost of \$5,000 or more and all designated "high-risk" non-IT assets with an acquisition cost of \$2,500 or more.

Exception: Investigative equipment and CI investigative/surveillance motor vehicles are controlled by CI on the CIMIS. IRS leased vehicles are maintained by the HQ Motor Vehicle Fleet Program Manager.

- (2) Each fiscal year, all FMSS territory offices are required to conduct a physical inventory of all non-IT assets meeting IRS specified criteria. The HQ P&AM Program Manager will issue an annual control to notify the territory offices of the timeline and due date. As part of the inventory, offices are required to reconcile all missing assets using the Non-IT Missing Asset Checklist with the KISAM-AM system and address any assets awaiting disposal longer than 60 calendar days.

1.14.4.3
(09-28-2017)
Separation of Duties

- (1) FMSS management strives to ensure no employee is responsible for more than two of the following duties and functions.
 - a. Acquiring property (using their government credit card or the Point(s) of Contact (POC) for a procurement action above the designated threshold).
 - b. Receiving property.
 - c. Inventorying property into KISAM-AM.
 - d. Signing disposal documents as the reviewer/submitter.
 - e. Acting as a Project Manager on a real estate project (cannot prepare or sign IRS disposal documents).

Note: A Project Manager cannot "act" as an FMSS Territory Property Officer on their own project.

1.14.4.4
(04-30-2018)
**Management and
Utilization of Personal
Property**

- (1) All IRS employees are responsible for the proper care and protection of government property they use or have in their possession. Any employee witnessing a violation of this responsibility must report it to his/her immediate supervisor.
- (2) All IRS employees must promptly report the loss of any IRS asset within one hour of discovery of the loss following the directions in IRM 1.14.4.11.2.
- (3) All IRS employees are responsible for promptly requesting needed repairs to property.
- (4) All IRS managers are responsible for:
 - a. Determining that furniture and equipment is in good working order.

- b. Confirming employees assigned to use IRS assets maintain and protect them.
- c. Ensuring that IRS assets are only used for official requirements.
- d. Determining if property is in good condition after repairs are made.
- e. Obtaining their direct managerial approval before property is removed from the premises for any reason.
- f. Obtaining all equipment, furniture, and keys from retiring, separating, and/or transferring employees.
- g. Submitting a Property Consult ticket through OS GetServices when property is no longer needed.

1.14.4.5
(04-30-2018)
**Acquisition of Non-IT
Personal Property**

- (1) A business unit must contact FMSS using an OS GetServices ticket for Property Consultation or Property Acquisition when planning the purchase (either through procurement or by credit card) of office equipment and furniture \$2,500 or greater to meet their specific business unit or program requirements.

1.14.4.5.1
(09-28-2017)
**Rented or Leased Non-IT
Property**

- (1) RESERVED FOR HQ (P&AM determines if an asset that is rented or leased must be tracked). Examples: Postage Meters are tracked multiple ways by the HQ Mail Program Manager and contractor, therefore, we will not duplicate efforts. Leased GSA Motor Vehicles are tracked by the HQ Motor Vehicle Program Manager and GSA, therefore, will not be tracked by P&AM. Safes or other type of equipment/property that is not tracked via any other means will be tracked by P&AM.

1.14.4.5.2
(04-30-2018)
**Seized/Forfeited Assets
– General**

- (1) Duly authorized IRS employees may seize property for forfeiture to the United States when the property is used, or intended for use, in violation of the Internal Revenue Code (IRC) and certain other federal statutes. Under some circumstances, this property may be assigned to IRS if it is suitable for government use and a legitimate need exists. Forfeiture of seized property is reported on Form 1570, Declaration of Forfeiture, to the FMSS Territory Property Officer within 10 workdays, that IRS can use the asset(s).

Note: For additional information, see AM 030 - CI Equipment Handling Procedures for "Special Task Force" and "Undercover Equipment" or "Seized Assets".

- (2) Seized/forfeited non-IT assets placed into official IRS use must be reported to FMSS for entry into KISAM-AM.

Exception: Seized/forfeited property used for investigative purposes is tracked.

1.14.4.5.3
(04-30-2018)
**Telework and Home as
POD (HaP) Assets**

- (1) Property is provided to approved frequent telework and HaP employees when an approved request is submitted.
 - a. To request/order telework furniture, the employee submits an OS GetServices ticket which must include the signed telework agreement.
 - b. Furniture allowed for approved HaP employees is provided for use while the employee maintains a HaP approval.

Note: For additional guidance, see Home as POD (HaP) Program Website.

- (2) When an employee separates from the telework or HaP program, the separating employee or their manager must submit a non-IT disposal ticket through OS GetServices for FMSS to determine the disposition of the telework or HaP furniture.

Note: For additional guidance, see the Excess Personal Property - Telework and HaP Furniture Memo.

1.14.4.6
(09-28-2017)
**Accountability and
Control Records**

- (1) Under federal regulations, each agency must establish quantitative and monetary controls over its personal property.
- (2) KISAM-AM provides IRS with the official complete record of perpetual inventory accounts for IT and non-IT assets, which meets the control criteria for the IRS general ledger accounts. Accountability in the fiscal context includes reporting on the use of funds and recording the events and transactions involving an IRS asset. This process provides historical information about the asset's value throughout its lifecycle.

1.14.4.6.1
(09-28-2017)
Control Responsibilities

- (1) IRS managers are responsible for all property within their span of control to safeguard it from loss, breakage, or undue deterioration until the FMSS Territory Property Officer authorizes its removal through a submitted OS GetServices ticket - Non-IT Property Disposal.
 - a. With approval, employees can remove property from IRS offices to an offsite location to conduct official business. Approval must be given by the employee's manager and the FMSS Territory Property Officer through an OS GetServices ticket - Property Consultation. The property must be returned to the office as soon as it is practical.
 - b. The employee is responsible to safeguard the property while it is offsite.
- (2) IRS employees may only use personally-owned property for official use if authorized by IRS or Treasury regulations. Requests to use personally owned property for official use must be submitted to the FMSS Territory Property Officer through an OS GetServices ticket - Property Consultation.

1.14.4.6.2
(04-30-2018)
Records

- (1) Asset Management records are to be established and maintained in accordance with PGLD Guidance. Each FMSS territory maintains their own official property record files (electronic or hard copy).
- (2) General Record Schedule (GRS) 4 used for Property Disposal Records and GRS 5 used for Budget Preparation, Presentation, and Apportionment Records can both be found in Document 12829, General Records Schedule.

Note: Territory Disposal Records are maintained for three years and disposition follows the records schedule requirements. Territory acquisition documents are maintained until the asset is excessed/disposed (TD 73-01).

1.14.4.7
(09-28-2017)
Reports

- (1) Annual reports must be filed to comply with federal requirements. These include reports to GSA, Treasury, and the FMSS HQ P&AM Program Manager.
- (2) Reports are compiled by each of the FMSS territories and submitted to the FMSS HQ P&AM Program Manager for consolidation and upward reporting. These reports include:

- a. Property Furnished to Non-Federal Recipients
- b. Exchange/Sale Transactions
- c. Acceptance of Unconditional (In-Kind) Gifts
- d. Acceptance, Retention, and Disposition of Gifts under the Foreign Gifts and Decorations Act
- e. Disposition of Gifts
- f. Gifts Given to Foreign Individuals

1.14.4.7.1
(09-28-2017)
**Property Furnished to
Non-Federal Recipients**

- (1) Pursuant to 40 USC 529, following the close of each fiscal year, executive agencies must submit an annual report of personal property furnished to any non-federal recipient during the previous fiscal year to GSA. This includes all personal property assets, such as IT equipment transferred to schools and educational non-profits and recyclers.

1.14.4.7.2
(09-28-2017)
**Exchange/Sale
Transactions**

- (1) FMR 102-39.85 requires each executive agency to submit to GSA a summary report on transactions made under the exchange/sale authority of 40 USC 503 during the preceding fiscal year. If no exchange/sale transactions are conducted, a negative report is required.

1.14.4.7.3
(04-30-2018)
**Acceptance of
Unconditional (In-Kind)
Gifts**

- (1) In accordance with FMR 102-36.415(c), government employees are responsible for following guidelines for the acceptance of unconditional (in-kind) gifts and bequests, which aid and facilitate the work of the Treasury and the IRS. Contact the FMSS HQ P&AM Program Manager at *FMSS HQ Property Staff Mailbox for instructions on reporting a gift received.

Note: Refer to Office of Counsel, General Legal Services (GLS) website for Gifts from Outside Sources.

1.14.4.7.4
(09-28-2017)
**Acceptance, Retention,
and Disposition of Gifts
under the Foreign Gifts
and Decorations Act**

- (1) In accordance with FMR 102-42, TD 61-04, and TD 61-09 government employees are responsible for following guidelines established for the acceptance of gifts offered by foreign governments. This does not reiterate the restrictions in the regulations cited in FMR 102-36.415(c). Contact the FMSS HQ P&AM Program Manager at *FMSS HQ Property Staff Mailbox for instructions on reporting a gift received within 14 business days of receipt of gift.

Note: Refer to Office of Counsel, General Legal Services (GLS) website.

1.14.4.7.5
(04-30-2018)
Disposition of Gifts

- (1) In accordance with TD 61-04 and TD 61-09, gift acceptance authority has not been delegated to the Service, a gift to the Service must be accepted at the Departmental level. The FMSS HQ P&AM Program Manager coordinates foreign gifts received with GLS and Treasury before an IRS employee can keep the gift.

Note: Refer to Office of Counsel, General Legal Services (GLS) website for instructions on reporting Gifts from Foreign Sources and Gifts to the Department.

1.14.4.7.6
(09-28-2017)
**Gifts Given to Foreign
Individuals**

- (1) The IRS must report to GSA the foreign gifts given by IRS employees to foreign officials annually. The FMSS HQ P&AM Program Manager must reach out to the business unit to request the amount of gifts given the previous year.

Note: For additional guidance, see IRM 4.62.3, International Relations, Requests for Representation Funds and Gifts for Foreign Officials.

- 1.14.4.8
(09-28-2017)
Temporary and/or Internal Transfers of Non-IT Property
- (1) The FMSS Territory Property Officer is responsible for the transfer of all non-IT property temporarily loaned to or from another government agency and maintains the official documentation.
 - (2) Transfers of IRS non-IT property between IRS offices or business units must be approved in advance by the FMSS Territory Property Officer by the requestor submitting an OSGetServices ticket - Property Consultation. The receiving party is responsible for transportation costs.
- 1.14.4.9
(04-30-2018)
Maintenance and Repair
- (1) FMSS territory offices provide adequate care and preventive maintenance of property. This includes maintaining purchase and warranty records necessary to obtain vendor support to repair or replace property.
- 1.14.4.10
(09-28-2017)
Photography Prohibition in IRS Space
- (1) Taking photographs within IRS space is prohibited except when specifically authorized by FMSS Security, see IRM **10.2.11**.
 - (2) The FMSS Territory Property Officer utilizes pictures for reporting excess, documenting the condition of property, and for audit purposes.
- 1.14.4.11
(09-28-2017)
Disposition of Personal Property
- (1) *The Federal Property and Administrative Services Act of 1949* delegated authority to GSA to prescribe regulations governing the management of property in the federal government. One aspect of this property management relates to the disposition of property no longer required by an agency. FMR Chapter 102, Subchapter B Personal Property Part 102, sets forth procedures, and is supplemented by IRM 1.14.4, which must be followed by all FMSS Territory Property Officers.
- 1.14.4.11.1
(04-30-2018)
Disposition of Property - Excess
- (1) All property declared excess to the needs of a business unit is disposed according to the instructions outlined in IRM 1.14.4 and FMR Chapter 102, Subchapter B Personal Part 102, even if the assets are not inventoried on KISAM-AM.
 - (2) IRS non-IT personal property cannot be given as a gift to anyone.
 - (3) The FMSS Territory Property Officer is the only IRS employee who can make the determination and administer within their territory the disposal of any IRS personal property.
- Exception:** Firearms and/or ammunition excess requires special handling. Contact the HQ P&AM staff.
- (4) Excess property is reported to FMSS Territory Property Officers through an OS GetServices non-IT disposal ticket.
- Exception:** IRS real estate project furniture and equipment disposal determination is addressed by the FMSS Project Manager and the FMSS Territory Property Officer when submitting real estate projects for approval and funding to HQ Project Management.

- (5) All non-IT property declared excess to IRS needs must be reported on a Form 120, Report of Excess Personal Property, by the FMSS Territory Property staff to begin the final disposal process. IRS excess in condition codes 1 (new) and 4 (usable) is screened within IRS. IRS excess property with a condition code of 1, 4, and 7 (repairable) must be reported to GSA through GSAXcess®.

Exception: IRS property exchanged under the FMSS Exchange/Trade-In Contract will be reported on Form MI, Miscellaneous Disposal (no Form 120 is necessary).

- (6) A Form 122, Transfer Order Excess Personal Property, will be completed for transfers of IRS personal property outside of IRS.
- (7) The final disposal date is the date the asset was physically picked up from an IRS location and ownership transferred to the recipient. The recipient or their agent signs the final disposal document at the time of pick up.
 - a. The final disposal date for Form 1933, Report of Survey, is the date the FMSS Approving Authority signs the form.

Note: If property is disposed into a UNICOR trailer, the day the asset is placed in the trailer is the disposal date.

- (8) All IT equipment excess to IRS needs will be reported to FMSS by IT/UNS and/or CI on a Form 120, Report of Excess Personal Property. The FMSS Territory Property Officers have responsibility for determining final disposition action in accordance with FMR Chapter 102, Subchapter B Personal Property Part 102.
- (9) FMSS Territory Property Officer and FMSS Approving Authority signatures on disposal documents must be electronic.

1.14.4.11.2 (09-28-2017) **Disposal of Items Requiring Special Handling**

- (1) FMSS Territory Property Officers coordinate with their territory Environmental, Health and Safety (EHS) staff regarding the disposal of items requiring special handling and follow the guidance in FMR 101-40.
- (2) Items requiring special handling include, but are not limited to:
 - a. Ammunition
 - b. Biologicals
 - c. Controlled substances as classified by the Food and Drug Administration in Schedules I, II, III, IV or V
 - d. Electronic assets (e.g., TV, calculators, VCR, LED flashlights)
 - e. Hazardous materials
 - f. Hazardous waste
 - g. Perishable items
 - h. Universal waste (e.g., batteries, pesticides, and mercury containing equipment)

1.14.4.12 (10-07-2022) **Authorizations for Abandonment or Destruction of Personal Property**

- (1) After receiving advanced written approval from the designated FMSS Approving Authority, FMSS Territory Property Officers:
 - a. Are the only employees authorized to make a determination to abandon or destroy personal property.

- b. Must follow the requirements in FMR 102-36, even if the assets are not inventoried on KISAM-AM.

Note: Form 122, Transfer of Excess Personal Property, is used for Abandonment or Destruction only after the assets are reported through GSAXcess®.

- c. May donate property in lieu of abandonment to organizations according to FMR 102-37.

Note: Form 123, Donation Order of Surplus Personal Property, is used for these donations.

1.14.4.12.1
(09-28-2017)
**Abandoned/Lost
Non-IRS Personal
Property Found on IRS
Premises**

- (1) Lost or abandoned property not belonging to the IRS and found on IRS property must be turned in to the FMSS Territory Property Officer. The FMSS Territory Property Officer must follow the procedures in FMR 102-41 for disposition.

1.14.4.13
(09-28-2017)
CI Property

- (1) CI is responsible for control of investigative equipment. IRM 9.10.1, Administrative Databases and Software, Criminal Investigation Management Information System Equipment Inventory identifies investigative equipment, defines responsibilities, and sets forth procedures for the investigative equipment program. CI non-IT property that is not investigative equipment must be managed in accordance with IRM 1.14.4.

1.14.4.13.1
(10-07-2022)
FMSS Assistance to CI

- (1) FMSS Territory Property staff must assist CI by providing guidance on disposal of:
 - a. Investigative property when reported by CI on an OS GetServices non-IT disposal ticket.
 - b. CI seized, forfeited, or abandoned property when reported by CI on an OS GetServices non-IT disposal ticket.

1.14.4.13.2
(04-30-2018)
**Disposition of
Firearms/Ammunition**

- (1) CI handles the disposition of their firearms, ammunition, and firearm training equipment.