

Reclamation Manual

Directives and Standards

- Subject:** Real Property Inventory and Reporting
- Purpose:** The purpose of this Directive and Standard (D&S) is to establish inventory, Financial and Business Management System (FBMS) record keeping, and reporting requirements for all federally owned and otherwise-managed real property (lands, buildings, and structures).
- Authority:** Executive Order (EO) 13327 *Federal Real Property Asset Management*, Department of the Interior (DOI) Acquisition, Assistance, and Asset Policy (AAP) 89 *Physical Inventory Requirements for Capitalized Real Property*; The Federal Property and Administrative Services Act of 1949 (Pub. L. 81-152; 63 Stat. 377), as amended; Annual Real Property Inventories Regulations (41 CFR 102-84); Act of October 20, 1976 (Pub. L. 94-565; 90 Stat. 2662; 31 U.S.C. 160, et. seq.) (PILT Act), as amended; Act of September 13, 1982 (Pub. L. 97-258; 96 Stat 877; 31 U.S.C. 6901, et. seq.), as amended; Act of October 22, 1994 (Pub. L. 103-397; 108 Stat. 4156; 31 U.S.C. 6901, et. seq.); and the PILT Regulations (43 CFR 44 Subpart 1881). Federal Land Policy Management Act of 1976 (Pub. L. 94-579; 90 Stat. 2743; 43 U.S.C. 1701) and Federal Management Regulations (41 CFR 102-75.25-.60 and 102-84). Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 6, Accounting for Property, Plant, and Equipment; FASAB SFFAS No. 59, Accounting and Reporting of Government Land; Department of the Interior Financial Management Handbook Chapter 29, DOI Land Reporting Policy.
- Approving Official:** Director, Dam Safety and Infrastructure
- Contact:** Asset Management Division, 86-67200
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1. **Introduction.** Physical inventories are a critical component of real property management, providing an opportunity to validate real property existence, evaluate real property use, and verify real property characteristics. Completion of physical inventories supports the annual record keeping and reporting requirements of the Bureau of Reclamation's (Reclamation) real property within FBMS. This document establishes Reclamation policy for the coordination, completion, and documentation of physical inventories as well as record keeping and reporting requirements for federally owned or managed real property.
2. **Applicability.** This D&S applies to regional and area office management personnel (or their designated representative) who are administratively responsible for costs, management, and oversight of Reclamation owned, leased, and otherwise-managed real property (lands, buildings, and structures). This D&S also applies to Reclamation personnel responsible for reviewing, updating, and reporting real property data. This includes data from FBMS used to update the Federal Real Property Profile Management System (FRPP MS) as well as for

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the Mission Support Organization (MSO) for inclusion in annual financial reporting. This D&S does not apply to lands, buildings, and structures that are previously disposed, owned by others, or for which the title has been transferred to an operating entity or another party.

Real property data in FBMS is used for quarterly financial reporting requirements. All known inputs, updates, changes, and corrections identified during reviews, validations, and quality checks should be completed prior to the end of each quarter to ensure accurate reporting.

3. Responsibilities.

- A. **Regional Directors.** Regional directors are accountable for real property management within their respective regions and are responsible for ensuring that real property is maintained in a condition to meet Reclamation's strategic objectives; conducting an inventory of all real property owned, leased, or otherwise managed by Reclamation, including condition assessments; and reporting on the real property data annually. This includes certifying their region's FRPP data annually to the Director, Dam Safety and Infrastructure.
- B. **Area Managers.** Area managers are responsible for ensuring that responsible staff review real property data, including real property data in FBMS, and coordinate with the regional asset coordinators to make any necessary changes to the real property data in FBMS; providing certification to regional directors that real property data is current, complete, and accurate; and providing certification to the regional property office and the regional realty officer upon completion of physical inventories.
- C. **Director, Dam Safety and Infrastructure.** The Director, Dam Safety and Infrastructure, serves as Reclamation's Senior Asset Management Officer (SAMO) and is responsible for ensuring real property data reported to the FRPP MS from FBMS is current, complete, and accurate and certifying Reclamation's real property inventory data to the DOI Deputy Assistant Secretary, Budget, Finance, Performance, and Acquisition.
- D. **Reclamation FRPP Program Manager.** Reclamation's FRPP Program Manager, within the Asset Management Division (AMD), is responsible for distributing the annual data call for real property reporting (land, buildings, and structures) to the FRPP MS; reviewing and validating the updates, changes, and corrections to non-financial real property data in FBMS made by regional asset coordinators; preparing Reclamation's real property data for certification by the SAMO prior to reporting to the FRPP MS; submitting Reclamation's certified real property inventory data to the FRPP MS; performing quality checks on building and structure inventories performed by the regions; and coordinating and completing annual Verification and Validation (V&V) Reviews.
- E. **Reclamation's Chief Realty Officer.** Reclamation's Chief Realty Officer, within AMD, is responsible for coordinating with the regional realty officers and FRPP

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Program Manager to develop reporting guidance for land, which includes the annual FRPP data call; reviewing and validating the updates, changes, and corrections to non-financial land data in FBMS made by regional realty officers or regional asset coordinators; and performing quality checks on land inventories performed by the regions.

- F. **Regional Asset Coordinators.** Regional asset coordinators are responsible for reviewing, validating, and updating regional real property data for buildings and structures in FBMS; coordinating the review and signature of the region's FRPP certification memorandum; coordinating the inventory of buildings and structures; updating FBMS with inventory dates and any changes to data as a result of inventory; and retaining documentation of completed physical inventories from area and field offices.
 - G. **Regional Realty Officers.** Regional realty officers are responsible for reviewing, validating, and updating regional real property data for land in FBMS; collaborating with the regional asset coordinator in the development of the region's FRPP certification memorandum; required annual reporting; coordinating the inventory of applicable land assets; updating FBMS with inventory dates and any changes to data as a result of inventory; and retaining documentation of completed physical inventories from area and field offices.
- 4. **Real Property Asset Record Requirement.** Reclamation's real property inventory shall be accounted for in FBMS as main assets. Each main asset shall be a single, unique building or property (land) record in FBMS. Main assets may have associated sub-assets containing financial information or other "child" main assets (e.g., component-level attributes or sub-features) assigned to them; however, only the "parent" main asset shall contain required reportable inventory information. Each main asset reported must have an accompanying Real Property Unique Identifier (RPUID) inventory number. It should be noted that only those assets coded as FRPP relevant will be reported from FBMS to the FRPP MS. See [LND 09-01](#), *Land Records*, for essential information related to land records.
 - 5. **Physical Inventory Requirement.** Reclamation shall conduct and complete physical reviews of its real property at least once every five years. During these reviews, a physical inventory of all land, buildings, structures, and site improvements for both reserved and transferred works assets shall be conducted. Inventories are to be completed 100 percent every 5 years, with 20 percent or a commensurate portion completed annually.
 - A. **Schedule and Coordination.** Regions shall develop a schedule for completing the 100 percent real property inventory over a 5-year period. Regions shall conduct a reasonable percentage of the inventory annually to ensure all real property is completed in its entirety over the 5-year period. At a minimum, schedules must identify the area/field office(s) that will conduct its inventory each year or the portion of the region's assets to be inventoried. To avoid duplication, the review and inventory of real property will be coordinated with other inspections, reports, examinations or reviews as

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appropriate, such as the annual Unneeded Lands Report (see [LND 08-03](#), *Identification of Unneeded Land*), V&V Reviews, and reviews performed as part of the Review of Operation and Maintenance Program. If physical verification of assets is not possible, regions can utilize geospatial software (e.g., ArcGIS), Google Earth and other mapping programs and satellite imagery, aerial flight observations, maps, photography, and other visual observations to conduct the inventory. When completing inventories, regions shall also validate applicable FBMS data for:

- (1) location (e.g., latitude, longitude, street address),
- (2) size (e.g., square feet for buildings, acreage for land),
- (3) asset use,
- (4) status,
- (5) DOI asset code,
- (6) useful life,
- (7) year of construction or acquisition, and
- (8) in-service data.

B. Documentation. Upon completion of the buildings and structures physical inventory, area/field offices shall submit a memorandum, signed by the area manager, to the regional property office certifying that the inventory has been completed. Regional office or AMD personnel with the requisite roles in FBMS shall update the Last Inventory Date field on the FBMS asset master record with the date of completion. If necessary, regions may coordinate with the Reclamation FRPP Program Manager to update asset master records. Area/field offices shall retain all supporting documentation, including but not limited to notes, photos, etc. See [LND 08-03](#) for documentation of unneeded land. Records shall be kept in the DOI approved repository and managed in accordance with the Information Management Handbook (see [RCD 05-01](#), *Information Management*).

6. Real Property Reporting Requirements. Reclamation utilizes data from FBMS to fulfill several real property reporting requirements.

A. FRPP MS. The General Services Administration (GSA) provides Federal agencies with updated FRPP MS reporting requirements as part of its annual Guidance for Real Property Inventory Reporting. Each December, Reclamation's FRPP Program Manager shall report all owned and otherwise-managed real property assets to the FRPP MS from FBMS. Reclamation's real property data is reported as of the end of the fiscal year (e.g., as of September 30, 2021, for the fiscal year 2021 reporting cycle).

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- (1) **Quality Assurance/Quality Control (QA/QC).** Ahead of regional certification, the Reclamation FRPP Program Manager will perform QA/QC of the real property data in FBMS. QA/QC, at a minimum, shall include comparison and validation of current fiscal year data to the prior fiscal year's reported data. The Reclamation FRPP Program Manager will transmit results from the QA/QC to regional asset coordinators and regional realty officers for review and validation.
 - (2) **Data Certification.** Regional directors shall provide certification of the regional data to the Director, Dam Safety and Infrastructure, by the second Friday in November. Following the submission of Reclamation's updated real property data to the FRPP MS by the Reclamation FRPP Program Manager, the Director, Dam Safety and Infrastructure, provides certification of Reclamation's real property data to the DOI Deputy Assistant Secretary, Budget, Finance, Performance, and Acquisition.
 - (3) **FRPP Reporting Exclusions.** The following real property assets are excluded from the reporting requirement:
 - (a) land, and interests in land, that are withheld for reasons of national security, foreign policy, or public safety;
 - (b) land held in trust or restricted-fee status for individual Native Americans or Native American tribes; and
 - (c) land easements or rights-of-way held by the Federal Government (see [LND 09-01](#)).
- B. **Heritage Asset and Stewardship Land (HASL).** Land withdrawn from the public domain for Reclamation project purposes represents Reclamation's reportable stewardship land. AMD will report the number of projects in FBMS containing withdrawn land as well as total acreage of withdrawn land to MSO for inclusion in HASL and annual financial reporting.
- C. **Payments in Lieu of Taxes (PILT).** PILT are Federal payments to states or counties (referred to as "units of general local government" in the PILT Act) that help offset losses in property taxes due to the nontaxable status of Federal land within state or county boundaries. Reclamation must comply with the PILT Act by properly identifying and reporting annually, by state and county, those acres of land owned by the United States under Reclamation's jurisdiction that are used for water resource development projects or mitigation activities and are reportable under the PILT Act. This land is referred to as "entitlement land." Entitlement land is reported at the end of the fiscal year. See [LND 09-01](#) for essential information related to PILT requirements.
- (1) **Data Review and Validation.** Reclamation's Chief Realty Officer shall provide regions with a report of all PILT-relevant data from FBMS for review and

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validation. Regional realty officers shall make any necessary changes to data on property records in FBMS.

- (2) **Data Certification.** Regional realty officers shall provide confirmation that the Data Review and Validation has been completed and reflects changes that were made throughout the fiscal year. In addition, a brief explanation of the changes (e.g., Disposal of 1,019 acres in Clark County, WA, from Title Transfer to county) shall be provided to Reclamation's Chief Realty Officer. Following the submission of Reclamation's updated entitlement acres by Reclamation's Chief Realty Officer, the Director, Dam Safety and Infrastructure, provides certification to the Principal Deputy Assistant Secretary, Budget, Finance, Grants, and Acquisition.
- D. **Annual Uniform Relocation Act Report.** Reclamation must annually report acquisition of real property and projects causing a displacement of individuals or businesses subject to the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (Uniform Relocation Act). This information will be included in the DOI Annual Uniform Relocation Act Report to the Federal Highway Administration.
- E. **Space Management.** Reclamation must provide annual updates on its Five-Year Space Management Plan to DOI. These reports outline Reclamation's space management practices and detail accomplishments and future actions to manage space within its building inventory.
- F. **Unneeded Lands Report.** Reclamation will conduct reviews of acquired and withdrawn project land on a scheduled five-year cycle as established by each region and reported annually to AMD. The primary purpose of these reviews is to ensure that all Reclamation project land is being managed in accordance with authorized project purposes and to identify Reclamation project land that is no longer needed. See [LND 08-03](#) for documentation of unneeded land.
7. **V&V Reviews.** AMD shall conduct an annual V&V Review of an area or field office in each region. Selected area and field offices will rotate annually per region. V&V Reviews shall include site visits to a sampling of real property assets in the area or field office inventory.
- A. **Coordination and Scheduling.** The Reclamation FRPP Program Manager, through coordination with the regional asset coordinators, will schedule one review in each region annually. Once the schedule is developed, the Reclamation FRPP Program Manager will issue a memorandum, through the Director, Dam Safety and Infrastructure, to regional directors, outlining the review schedule and V&V itinerary. A V&V Plan, general agenda, and V&V checklist will accompany the memorandum.
- B. **V&V Review Itinerary.** V&V Reviews shall focus on real property inventory and reporting practices. At a minimum, V&V Reviews shall include:

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- (1) a sampling of completed building and structure inventories,
- (2) review of supporting documentation for completed inventories,
- (3) review of annual FRPP MS reporting requirements and responsibilities,
- (4) review of region and area office space management practices,
- (5) review of additional programmatic responsibilities as needed,
- (6) site visits to a sampling of assets within the responsible area/field office, and
- (7) a closeout meeting to address findings and recommendations.

8. Definitions.

- A. **Federal Real Property Council (FRPC).** Council established by EO 13327 to develop guidance for, and facilitate the success of, each agency's asset management plan. The FRPC is composed of all agencies' senior real property officers and others deemed necessary by the Council.
- B. **Federal Real Property Profile Management System (FRPP MS).** A database, managed by GSA, designed to capture and report real property inventory data and performance measures per FRPC guidance.
- C. **Financial and Business Management System (FBMS).** An integrated suite of software applications designed to streamline financial and administrative functions across all bureaus. FBMS is the system of record for reporting real property data to the FRPP MS.
- D. **Payments in Lieu of Taxes (PILT).** Federal payments to local governments that help offset losses in property taxes due to nontaxable Federal land within their boundaries. The DOI's Office of the Secretary has administrative authority over the PILT Program.
- E. **Physical Inventory.** Verification of assets accomplished through on-site visitation or, if sites are inaccessible, through the use of current (less than a year old) satellite imagery, aerial flight observations, maps, and photography or other visual observations.
- F. **Real Property.** Land, together with the improvements (buildings, structures, and site improvements) located thereon. For the purpose of this D&S, real property focuses on fee title, less than fee, withdrawn, and leased land, as well as owned and leased buildings and structures that comprise Reclamation's real property inventory. Reclamation's real property and associated data is managed in FBMS and is used to fulfill various reporting requirements, including annual reporting to the FRPP MS.
- G. **Real Property Unique Identifier (RPUID).** A unique alphanumeric inventory number assigned or automatically generated to each main asset in FBMS. The RPUID

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serves as the link between other systems and databases such as the FRPP MS, Enterprise Asset Registry, and Capital Asset and Resource Management Application (CARMA).

- H. **Reserved Works.** Reclamation-owned facilities for which Reclamation manages and performs operations and maintenance (O&M), either through Reclamation personnel or through a maintenance contract.
 - I. **Transferred Works.** Reclamation-owned facilities for which the responsibility to manage and perform O&M has been transferred by contract or agreement to a non-Federal operating entity.
 - J. **Unneeded Land.** Project land that is no longer needed now or in the future for the authorized Reclamation project purposes for which it was acquired or withdrawn and will not be needed for any other related or planned project purposes.
 - K. **Verification and Validation (V&V).** V&V Reviews evaluate data and identify data anomalies to enhance the accuracy, completeness, and consistency of the data reported to the FRPP MS.
9. **Review Period.** The originating office will review this release every four years.

RECLAMATION MANUAL TRANSMITTAL SHEET

Effective Date: _____

Release No. _____

Ensure all employees needing this information are provided a copy of this release.

Reclamation Manual Release Number and Subject

Summary of Changes

NOTE: This Reclamation Manual release applies to all Reclamation employees. When an exclusive bargaining unit exists, changes to this release may be subject to the provisions of collective bargaining agreements.

Filing instructions

Remove Sheets

Insert Sheets

All Reclamation Manual releases are available at <http://www.usbr.gov/recman/>

Filed by: _____

Date: _____