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**U.S. Immigration  
and Customs  
Enforcement**

September 15, 2017

**RE: ICE FOIA Case Number 2017-ICFO-13934**

This letter is the final response to your Freedom of Information Act (FOIA) request to U.S. Immigration and Customs Enforcement (ICE), dated January 15, 2017. You have requested copies of the following records:

A copy of the ICE Personal Property Operations Handbook

ICE has considered your request under the FOIA, 5 U.S.C. § 552.

A search of the ICE Office of Facilities Management (OFM) for records responsive to your request produced 100 pages that are responsive to your request. After review of those documents, I have determined that 91 pages will be released in their entirety. Portions of 9 pages will be withheld pursuant to Exemptions of the FOIA as described below.

**FOIA Exemption 4** protects trade secrets and commercial or financial information obtained from a person that is privileged or confidential. The courts have held that this subsection protects (a) confidential commercial information, the disclosure of which is likely to cause substantial harm to the competitive position of the person who submitted the information and (b) information that was voluntarily submitted to the government if it is the kind of information that the provider would not customarily make available to the public. I have reviewed the responsive documents, the submitter's objections to release, and relevant case law, and I have determined that portions of the responsive records are exempt from disclosure under subsection (b)(4) of the FOIA and must be withheld in order to protect the submitter's proprietary interests.

ICE has applied FOIA Exemptions 6 and 7(C) to protect from disclosure the names, e-mail addresses, and phone numbers of DHS employees contained within the documents.

**FOIA Exemption 6** exempts from disclosure personnel or medical files and similar files the release of which would cause a clearly unwarranted invasion of personal privacy. This requires a balancing of the public's right to disclosure against the individual's right to privacy. The privacy interests of the individuals in the records you have requested outweigh any minimal public

interest in disclosure of the information. Any private interest you may have in that information does not factor into the aforementioned balancing test.

**FOIA Exemption 7(C)** protects records or information compiled for law enforcement purposes that could reasonably be expected to constitute an unwarranted invasion of personal privacy. This exemption takes particular note of the strong interests of individuals, whether they are suspects, witnesses, or investigators, in not being unwarrantably associated with alleged criminal activity. That interest extends to persons who are not only the subjects of the investigation, but those who may have their privacy invaded by having their identities and information about them revealed in connection with an investigation. Based upon the traditional recognition of strong privacy interest in law enforcement records, categorical withholding of information that identifies third parties in law enforcement records is ordinarily appropriate. As such, I have determined that the privacy interest in the identities of individuals in the records you have requested clearly outweigh any minimal public interest in disclosure of the information. Please note that any private interest you may have in that information does not factor into this determination.

ICE has applied FOIA Exemption 7(E) to protect from disclosure internal agency URLs contained within the document.

**FOIA Exemption 7(E)** protects records compiled for law enforcement purposes, the release of which would disclose techniques and/or procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law. I have determined that disclosure of certain law enforcement sensitive information contained within the responsive records could reasonably be expected to risk circumvention of the law. Additionally, the techniques and procedures at issue are not well known to the public.

If you are not satisfied with the response to this request, you have the right to appeal following the procedures outlined in the DHS regulations at 6 C.F.R. § 5.9. Should you wish to do so, you must send your appeal and a copy of this letter, within 90 days of the date of this letter, to:

U.S. Immigration and Customs Enforcement  
Office of the Principal Legal Advisor  
U.S. Department of Homeland Security  
500 12th Street, S.W., Mail Stop 5900  
Washington, D.C. 20536-5900

Your envelope and letter should be marked "FOIA Appeal." Copies of the FOIA and DHS regulations are available at [www.dhs.gov/foia](http://www.dhs.gov/foia).

Provisions of the FOIA and Privacy Act allow us to recover part of the cost of complying with your request. In this instance, because the cost is below the \$14 minimum, there is no charge.<sup>1</sup>

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<sup>1</sup> 6 CFR § 5.11(d)(4).

If you need any further assistance or would like to discuss any aspect of your request, please contact the FOIA office and refer to FOIA case number **2017-ICFO-13934**. You may send an e-mail to [ice-foia@ice.dhs.gov](mailto:ice-foia@ice.dhs.gov), call toll free (866) 633-1182, or you may contact our FOIA Public Liaison, Fernando Pineiro, in the same manner. Additionally, you have a right to right to seek dispute resolution services from the Office of Government Information Services (OGIS) which mediates disputes between FOIA requesters and Federal agencies as a non-exclusive alternative to litigation. If you are requesting access to your own records (which is considered a Privacy Act request), you should know that OGIS does not have the authority to handle requests made under the Privacy Act of 1974. You may contact OGIS as follows: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road-OGIS, College Park, Maryland 20740-6001, e-mail at [ogis@nara.gov](mailto:ogis@nara.gov); telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769.

Sincerely,



*son* Catrina M. Pavlik-Keenan  
FOIA Officer

Enclosure(s): 100 pages

**Office of the Chief Financial Officer  
Office of Asset & Facilities Management**

***Office of Asset Management -  
Property Branch***

# **Personal Property Operations Handbook**



**U.S. Immigration  
and Customs  
Enforcement**

**Prepared by:**

United States Immigration and Customs Enforcement (ICE)  
Office of the Chief Financial Officer (OCFO)  
Office of Asset & Facilities Management (OAFM)  
Asset Management Property Branch (AM-PB)

**Version Table**

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3	3.0	04/08/2013	Update	AM-PB
4	4.0	04/29/2014	Update	AM-PB
5	4.1	12/19/2014	Leased Personal Property	AM-PB
6	4.2	03/19/2015	G-570 & G-574 Forms	AM-PB
7	5.0	11/24/2015	HPPM/HPFM Approval Form	AM-PB
8	6.0	12/22/2015	ICE Form 12-022-1A3 ( <i>Replaces HPPM/HPFM Approval Form</i> )	AM-PB
9	7.0	08/02/2016	Thumb Drives & Digital Recorders	AM-PB
10	8.0	11/08/2016	Acquisition of Surplus Military Equipment Memorandum (08/14/2014)Re: Assets managed by OFTP, OPR, or HSI	AM-PB
11	9.0	11/08/2016	National Board of Survey (NBOS) Revision	AM-PB
12	10.0	11/08/2016	Property Custodian (PC) Changeover Revision	AM-PB
13	11.0	11/08/2016	Revised Property Custodian Designation Letter	AM-PB
		11/08/2016	Revised Headquarters Program Property Manager Designation Letter	AM-PB
14	12.0	11/08/2016	Updated Personal Property Records Retention Schedule	AM-PB

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## FOREWORD

This issuance of the Personal Property Operations Handbook (PPOH) is to provide procedures, guidelines, and instructions for the management of personal property into a single operating handbook. The Office of Asset & Facilities Management (OAFM) - Property Branch, in conjunction with Program Office personnel, reviewed property management activities at U.S. Immigration and Customs Enforcement (ICE) and other organizations in an effort to bring forth best practices in property management.

The objectives of this handbook are two-fold:

- 1) Document the standard processes and procedures for the management of personal property.
- 2) Provide guidance and instruction to individuals who work with personal property directly, indirectly, or collaterally. Personnel working with personal property need access to this handbook, and it is anticipated that this handbook will improve accountability and control of personal property organization-wide.

In order to keep this handbook current and up-to-date, comments and recommendations are encouraged to be forwarded to Asset Management-Property Branch (AM-PB).

(b)(6);(b)(7)(C)

Office of Asset and Facilities Management  
Property Management Officer

29 April 2014  
Date

# CHAPTER 1

## 1. INTRODUCTION

U.S. Immigration and Customs Enforcement (ICE) currently accounts for tens of thousands of individual items of personal property which are deployed throughout five continents. For ICE to effectively perform its mission, this property must be readily available to ICE personnel when needed, while at the same time providing the government and the taxpayer with the best possible return on investment. Successfully accomplishing this twofold goal requires a robust property management program that coordinates people, procedural guidance, and systems throughout the property's lifecycle. The lifecycle, which can be broken into many components, can be broadly summarized into three primary phases: acquisition, utilization, and disposal. This handbook provides procedural guidance and personnel responsibilities for the components of the lifecycle.

### 1.1 The Purpose of this Handbook

This document establishes the processes and procedures for the ICE Property Management Program. These procedures are designed to provide guidance for activities related to the physical and financial control of personal property and are intended to:

- Provide standard guidance for asset management activities throughout the property lifecycle
- Clarify responsibilities for personnel regarding asset management duties
- Outline the authorizing guidance and documents for personal property

All existing and future handbooks and standard operating procedures (SOPs) related to personal property must comply with the procedures set forth in this document and related authorities. Programs may issue additional handbooks and SOPs that provide more detailed guidance for the management of personal property as long as they are in keeping with the purpose and structure of the procedural steps defined in this document.

### 1.2 Procedural Authority

The management of ICE property is subject to an authoritative hierarchy. All subordinate guidance must conform to those above it. Subordinate guidance can be more restrictive and detailed than those above it, but cannot detract from or contradict superior authority. If there is conflict, the higher level of guidance takes precedence. The hierarchy includes:

- Federal laws, statutes, and regulations
- Executive orders and OMB circulars
- Government-wide policies
- DHS management directives
- ICE procedures and instructions including this handbook
- ICE department specific policies and procedures

### **1.3 Scope**

The procedures provided in this document apply to ICE employees, contractors, and all personnel who handle or have responsibility for personal property. All personal property meeting the criteria below must be tracked in the Sunflower Asset Management System (Sunflower), the official personal property management system for ICE. An example of an appropriate tracking system is an Excel spreadsheet documenting the asset's Serial Number, Make, Model, etc.

#### **Assets that must be recorded in Sunflower:**

- Automated data processing equipment (ADPE) with non-volatile memory (i.e. computer equipment that can store data) or contains removable data storage device
- All Vehicles, regardless of cost
- Sensitive equipment
- Internal Use Software (IUS)
- Leased assets where the lease term is 6 months or longer and the asset meets another criteria for entry into Sunflower
- Other personal property with an initial acquisition value of \$5,000 and above
- Additional asset types may be added to meet changing requirements

Exceptions are provided for the following equipment meeting above criteria:

- The Office of Firearms and Tactical Programs (OFTP) is responsible for acquiring all ICE-issued firearms and related accessory items, ammunition, ordnance, less-lethal devices, and intermediate use of force devices for ICE. The above assets including badges, credentials and body armor should be recorded and tracked in the Firearms, Armor and Credential Tracking System (FACTS) database. Only the Assistant Director of OFTP is authorized to solicit, accept, or otherwise acquire these types of items.
- The Homeland Security Investigations (HSI) is responsible for Technical Operations (TechOps) assets. These assets will be recorded and tracked in the Sunflower Asset Management System (SAMS) database. However, TechOps assets are only able to be viewed by field operators and under a different component within SAMS.
- The Office of Professional Responsibility (OPR) is responsible for Technical Investigative Equipment (TIE). These assets will be recorded and tracked in the TIE system

NOTE: In accordance with "3002.1 ICE Badge and Credential Program, section 4 – Responsibilities, 4.7 (10) and Interim ICE Firearm Policy, dated July 7, 2004, Part 1 - Authority to Carry Firearms, I (1) - Temporary Retrieval", Program Office Directors and Responsible Field Officials are authorized to retrieve ICE personal property from employees upon termination, retirement, suspension, extended leave of absence (90 days or longer), entering on active military reserve duty, being deemed unfit for duty, or

otherwise leaving ICE service. Additionally, in accordance to IAW the Interim ICE Firearm Policy, dated July 7, 2004, Part 1 - Authority to Carry Firearms, I (1) - Temporary Retrieval, an officer must turn in all ICE-issued firearms if on authorized sick leave, military leave or leave without pay status for an entire quarter qualification period.”

Regardless of the property’s cost or whether it meets Sunflower criteria, ICE Program Offices must develop and maintain internal controls that provide reasonable assurance that ***all property*** is managed in accordance with federal laws, regulations, and DHS and ICE policy. All asset records must be maintained by the responsible Programs and reports must be provided to the AM-PB when requested. Examples of such reports may include annual inventory reports, monthly reports of survey, and property in the hands of contractors. Every Program must have procedures in place to ensure that all property is properly acquired, recorded, maintained, disposed of, and reported regardless of whether the asset must be recorded in Sunflower. ICE personnel and contractors are to exercise personal initiative and sound business judgment in ensuring that ICE property is managed in a manner that is in accordance with the best interest of the Federal Government, ICE, and the taxpayer. Specific guidance is provided in the chapter regarding the disposition of personal property.

While most of the information contained in this handbook can be applied to all personal property, its primary focus is on those assets meeting the criteria for adding to Sunflower as stated above. For guidance concerning personal property not meeting the above criteria, please see the following:

Furniture	CFR 41 101-25.404
Small office equipment and supplies	CFR 41 101-25.302
Software	Federal Accounting Standards Advisory Board, Statement of Federal Financial Accounting Standards (SFFAS) No. 10, <i>Accounting for Internal Use Software</i>

## **1.4 Authorities**

- Public Law 101-576, Chief Financial Officers Act of 1990, as amended
- Public Law 102-393, Treasury, Postal Service and General Government Appropriations Act
- 5 United States Code (U.S.C.) § 7342, Receipt and Disposition of Foreign Gifts and Decorations
- 31 Code of Federal Regulations (C.F.R.) § 0.203, Gifts or Gratuities from Foreign Governments
- 41 C.F.R. Chapter 101, Federal Property Management Regulations (FPMR)
- 41 C.F.R. Chapter 102, Federal Management Regulation (FMR)
- 41 C.F.R. Chapter 102-34 Motor Vehicle Management
- Statement of Federal Financial Accounting Standards (SFFAS) # 3, Accounting for Inventory and Related Property
- Statement of Federal Financial Accounting Standards (SFFAS) # 6, Accounting for Property, Plant and Equipment
- DHS Directive 141.01 Records Management
- DHS Directive 119-03 Personal Property Asset Management Program
- DHS MD 1120, Capitalization and Inventory of Personal Property
- National Archives and Records Administration General Records Schedules at <http://www.archives.gov/records-mgmt/ardor/>
- U.S. Department of Treasury Financial Manual (TFM)
- GSA SmartPay® 2 dated October 15, 2008
- OMB Circular A-123, Management's Responsibility for Internal Control
- Executive Order 12999 dated April 17, 1996, entitled "Educational Technology: Ensuring Opportunity for all Children in the Next Century"
- Office of National Drug Control Policy (ONDCP) High Intensity Drug Trafficking Area (HIDTA) Program Policy and Budget Guidance, effective date October 1, 2009
- ICE Office of Financial Management Personal Property Impairments Standard Operating Procedures (SOP)
- Acquisition of Surplus Military Equipment Memorandum, August 14, 2014

## **CHAPTER 2**

### **2. ROLES AND RESPONSIBILITIES**

#### **2.1 Property Management Officer (PMO):**

The PMO is the Executive Director of the Office of Asset and Facilities Management (OAFM) within the Office of Asset & Facilities Administration, Office of the Chief Financial Officer. The PMO has oversight on all personal property within ICE, and makes the final decision on when and how the annual inventory is conducted. The PMO also certifies and signs off on ICE's overall inventory. The PMO's responsibilities include:

- Ensuring compliance with internal policies and Government-wide regulations regarding the functions of planning for property needs, and the acquisition, receipt, accountability, utilization, distribution, management, and disposal of ICE property
- Ensuring that all assets are tracked, accounted for, and correctly reported as necessary. This includes assets meeting Sunflower criteria as well as assets that do not meet the Sunflower criteria but fall within the scope of AM-PB's accountability. Examples include Tech Ops assets, Firearms, and TIE

#### **2.2 Property Branch (PB):**

The PB administers and oversees the management of personal property at ICE. It also establishes ICE property management systems, automation, and policies; and exercises compliance oversight for all ICE personal property, including audits and evaluations. In addition, the PB initiates, monitors, and reconciles ICE inventories of personal property. Assets not recorded in Sunflower such as those managed by OFTP, OPR or HSI (see Section 1.3 Scope) must be recorded in an adequate property management system. ICE PB responsibilities include:

- Serving as the liaison between DHS and ICE
- Administering and coordinating personal property management for ICE
- Establishing ICE property management systems, processes, procedures, and policies
- Establishing an internal control system to exercise compliance oversight for all ICE personal property
- Identifying items required to be tracked in property management systems
- Ensuring the annual physical inventory of all property meeting the criteria set out in Section 1.3 is completed in a timely and accurate manner, and that property records are reconciled. The annual inventory of assets identified as exceptions in Section 1.3 may be completed by the responsible organization but the results must still be submitted to the PB
- Ensuring annual property reports are prepared in accordance with DHS requirements
- Coordinating with OPR to provide guidance during inspections to ensure property is being used effectively and is being adequately safeguarded
- Monitoring the ICE decentralized inventories of personal property, including reconciliation of capitalized assets

- Providing personal property inventory reports, guidance and assistance to APOs and PCs/LPCs, as required, for the purpose of conducting physical validation
- Assembling and providing technical assistance to the National Board of Survey, including information pertaining to the acquisition, use, value, age, and accountability of the property involved
- Evaluating compliance with property policies and procedures and implementing actions to improve property accountability
- Establishing internal controls and working with local offices to record locally acquired assets meeting the Sunflower thresholds (mandatory tracking requirements) are recorded in the personal property system
- Ensuring that proper training is available for HPPMs, and PCs/LPC
- Providing technical advice to personnel to assist them in performing personal property management duties and responsibilities
- The Property Management Continuous Assessment Program (PMCAP) team provides hands-on customer support on a continuous basis to ensure that ICE's property personnel are provided with the tools and resources needed to enable them to successfully carry out their property management duties through monthly site assessment visits. The program is focused on working with the local office's Property Custodian, including the Vehicle Control Officer/Fleet personnel and Inventory Takers (if needed) to assess the location's current state of property management, and provide support and recommendation on how to improve property management at the site to ensure that:
  - All locations will be prepared for an OPR Management Inspection or financial audit by ICE independent auditors.
  - Improvement of Property Management functions and data.
  - All locations will be prepared to successfully complete the Annual Physical Inventory requirements, which include the reduction or prevention of items reported as missing.
  - Overall streamlining and standardization of property management across ICE.

### **2.3 Accountable Property Officer (APO):**

An Accountable Property Officer (APO) is responsible for personal property management in his or her defined area of responsibility. These people include Headquarters Management Team Members, Special Agents in Charge (SACs) in the Office of Professional Responsibility and Investigations Programs; Regional Office Heads/Field Office Directors in the Enforcement and Removal Operations Programs; Chief Counsels in the Office of the Principal Legal Advisor; Attaché's for the Office of International Affairs; and Field Intelligence Unit Heads in the Intelligence Program..

The APO is responsible and accountable for personal property within their jurisdiction or office. This includes providing proper documentation on all transactions, assigning personnel to conduct inventories, and submitting ROSs and inventories through their respective HPPM. The APOs ultimate responsibility for personal property may not be re-delegated. Signature authority can be delegated only when the APO has appointed an official Acting APO due to the APO's approved absence. APO responsibilities include:



- Ensuring that their Program(s) comply with property management regulations
- Ensuring that Headquarters Program Property Managers (HPPMs), Property Custodians (PCs), and Local Property Custodians (LPCs) are offered proper guidance and/or training to effectively perform personal property management duties
- Ensuring that PCs, LPCs, and Inventory Takers are assigned in writing and designating employees to conduct physical inventories
- Creating local processes, procedures, and internal controls for the management of all property and communicating them to HPPMs and PCs/LPCs
- Notifying the AM-PB of any designated HPPM changes within thirty days in writing
- Verifying and signing off on inventory accuracy by submitting inventory certification forms and Reports of Survey to their HPPM, who forwards them to the AM-PB
- Providing technical assistance to the Boards of Survey, including information pertaining to the acquisition, use, value, age, and accountability of the property involved
- Providing sufficient resources to carry out property management functions
- Approving Sunflower Access Requests by signing off on the HPPM/HPFM Approval Form

## **2.4 National Utilization Officer (NUO):**

NUOs represent federal agencies and provide approval for user accessibility to the Federal Disposal System (FEDS). Each DHS component is required to designate a single NUO, whose duties consist of broad responsibilities related to the utilization of property. ICE NOU is designated by the Property Management Branch Chief and the responsibilities include:

- Monitoring and tracking all excess property leaving ICE
- Serving as a liaison between ICE and the General Services Administration (GSA)
- Providing approval for user access to GSAXcess
- Providing guidance on the excess process
- Tracking the utilization of assets in Sunflower by Program Offices so that underutilized assets are redistributed or excessed

## **2.5 National Board of Survey (NBOS):**

The Property Branch conducts a National Board of Survey (NBOS) for additional review and adjudication on a quarterly basis if deemed necessary based on Report of Survey (ROS) submissions.

ROSS are forwarded to the NBOS based on the following criteria:

- Capitalized personal property (≥50K).
- Vehicles that are considered a total loss.
- Cases where the Accountable Property Officer (APO) is the responsible individual.
- Cases perceived as willful intent, negligence/gross negligence, or misconduct.
- Large number of lost or stolen assets within one Program Office.

The NBOS is a panel comprised of a representative from all ICE Program Offices, typically at the Director's level. The NBOS conducts a review of the circumstances surrounding lost, stolen, or damaged personal property in order to determine the final disposition of the asset and refers suspected cases of negligence or misconduct to the Office of Professional Responsibility (OPR), Office of the Principal Legal Advisor (OPLA), or Employee and Labor Relations (E&LR) for investigation and adjudication.

Program Offices may conduct their own internal Board of Survey (BOS), determine whether or not the employee should be held accountable and what disciplinary action should be taken as outlined by the Department of Homeland Security's (DHS) Table of Offenses and Penalties. Program Offices may also independently refer cases to OPR, OPLA, or E&LR and should notify the Property Branch of the outcome of such cases.

## **2.6 Headquarters Program Property Manager (HPPM):**

HPPMs, which are designated in writing by ICE Headquarters Program Office EADs or ADs, have oversight for their area of jurisdiction to ensure an accurate accounting of all program property. Serving as liaisons between Programs and the AM-PB, HPPMs coordinate property matters, and shall be the Subject Matter Experts for their respective Programs. HPPM responsibilities include:

- Overseeing and administering property management responsibilities
- Ensuring that offices comply with established deadlines for inventory, recording property transactions, and reporting
- Serving as the first-level of property management support to PCs
- Facilitating, coordinating, and compiling supporting documentation for property transactions upon request
- Verifying the accuracy of supporting documentation before submission to the AM-PB
- Submitting monthly ROS, including negative reports (reporting that there are no ROS) to the AM-PB
- Ensuring that property personnel are aware of and register for required property management training
- Monitoring and managing their Program's personal property inventory
- Ensuring timely maintenance of property records for transactions including acquisitions, transfers, and disposals of personal property
- Performing quality assurance reviews of property records
- Disseminating property related communications within their program
- Disseminating and reinforcing all communication sent from the AM-PB to Program Offices
- Approving Sunflower Access Requests by signing off on the HPPM/HPFM Approval Form

## **2.7 Property Custodian (PC):**

PCs are appointed by the APO in writing (See Appendix A). The PC may be delegated certain responsibilities of the APO. However, the APO may not delegate ultimate responsibility for the

personal property program or signature authority. PCs are responsible for the accountability and safeguarding of all property, as well as the completeness and accuracy of the information recorded in Sunflower. Because of the organizational size and structure of some Programs, the PC may be required to perform multiple responsibilities, not limited to property management.

Larger Programs may have more than one PC. In these cases, the APO must designate a primary PC as the one ultimately responsible for the property within his/her jurisdiction. This PC must also be specified in the Sunflower record. Responsibilities of the PC include:

- Communicating with other property personnel as required
- Maintaining current records for property within their assigned custodial area
- Initiating or processing documents affecting the accountability or custody of equipment
- Maintaining oversight over the authorized use and proper care and protection of the property
- Reporting lost, stolen, or damaged property beyond normal wear and tear
- Disposing of excess property in a timely manner
- Ensuring complete and accurate data entry into ICE's personal property management system
- Ensuring federal or local security officials are notified by the involved employee, as appropriate, of adverse incidents relating to the loss or theft of personal property, and preparing related documentation, including the ROS
- Ensuring the involved employee prepares and coordinates a ROS to document incidents regarding loss, theft, or damage of personal property
- Serving as a technical advisor to the PMO, APO, and BOS, and providing assistance as required
- Retaining documentation to support the audit trail for all acquisitions, transfers, and disposition activity
- Providing instructions and oversight for the Inventory Team and inventory activities
- Locking and securing all assets not in use but under his/her steward code in a location to which only authorized ICE employees have access
- Responsible for daily record maintenance of accountable records for their assigned area of accountability

## **2.8 Local Property Custodian (LPC):**

An LPC is appointed by the APO. LPC responsibilities may vary and are based on the structure of the individual Program. The LPC is similar to the PC in that they accomplish day-to-day functions typically associated with the property. The LPC can be delegated most of the PCs responsibilities, but the PC maintains ultimate responsibility for the property and must be listed as the Custodian in Sunflower. Responsibilities of the LPC include:

- Performing the same functions as the PC for a specific geographic segment of a Program Office's inventory

## 2.9 ICE Employees/Contract Employees:

Employees must act in a reasonable and prudent manner to properly use, care for, and safeguard all Government property. This applies to all Government property issued to, acquired for, or assigned to the personal custody of an employee with or without a receipt. Responsibilities include:

- Maintaining security and custody of ICE assets
- Reporting all lost, stolen, and damaged assets immediately as an event occurs
  - If an item with Personal Identifiable Information (PII) on it such as a laptop, Blackberry, or thumb drive is lost or stolen, employees or contractors shall immediately report it to the ICE Service Desk at 1-888-347-7762 (303-404-6299 if you are outside the continental United States), to their supervisor and to their Property Custodian
- Reporting all changes in assets they are assigned to their PC for the specific custodial area the asset resides in, including assets that are no longer needed
- Reporting all assets in his/her possession for accurate recording on his/her property card
- Alerting PCs/LPCs when acquiring property with a purchase card
- PCs must ensure that a signature is present on the G-570 (See Appendix H) or other tracking mechanism, such as an Excel spreadsheet that includes the asset's Serial Number, Make, Model, etc. and lists all of the assets assigned to each employee under their jurisdiction. Note the DHS Personal Property Custody/Hand Receipt Report in the Sunflower Asset Management System can be used to track all assets assigned to each employee in Sunflower. However, each employee must also have a separate G-570 or other tracking mechanism to account for assets that are not tracked in the Sunflower Asset Management System. The DHS Personal Property Custody/Hand Receipt Report must be signed and attached to the G-570 or other tracking mechanism and updated as asset reassignments occur. Instructions on how to run and use the DHS Personal Property Custody/Hand Receipt Report can be accessed at:

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- Notifying the PC and ensuring that accountability of assets is transferred when leaving an area of accountability

## **CHAPTER 3**

### **3. HQ ACQUISITION PLANNING**

#### **OVERVIEW**

Having visibility into planned acquisitions will assist personnel with property responsibilities, both at the program and ICE Headquarters (HQ) level, to better record, manage, and report accountable assets. Visibility includes the review of high level plans for property acquisitions during the budgeting process as well as periodic monitoring of how Programs are executing planned acquisitions.

#### **PROCEDURES**

##### **3.1 Spend Plan Reviews**

- 1) Program Offices determine what acquisition needs they will have for the following fiscal year and create a detailed listing of assets they plan to acquire. The listing should include descriptions of major individual assets and significant bulk purchases of less expensive assets.
- 2) The Headquarters Program Office's designated budget official forwards the Program Office's detailed Spend Plan, broken out for each property class code, to the Office of Budget, AM-PB Director, and the Program property personnel.
- 3) The AM-PB reviews the finalized Spend Plans' Property, Plant & Equipment (PP&E) line item, 3100 series, for significant property acquisitions and requests additional details from the Program Offices as necessary.
- 4) The AM-PB prepares a planned acquisition report for significant acquisitions based on information provided in the Program Spend Plans.
- 5) APOs review the report and discuss possible areas of integration with AM-PB to reduce duplicative acquisitions.

##### **3.2 Budget Execution and Monitoring**

- 1) The Budget Office notifies AM-PB of any budget execution meetings that are to take place.
- 2) AM-PB periodically attends the budget execution meetings to ascertain when significant property acquisitions will occur and requests updates on significant revisions to the spend plans from the Budget Office or Programs.
- 3) The Program's budget personnel disseminate any updates concerning planned acquisition information to the APOs. The report contains information concerning large, similar,

overlapping, and potentially complementary acquisition requests. HPPMs should be informed on managed asset procurements, along with the respective PC/LPCs

- 4) APOs file the planned acquisition information and should ensure the HPPM and the respective PC/LPC has incoming asset information when needed.
- 5) The OCFO Office of Budget and Payroll (OBP) monitor significant discrepancies between planned and actual acquisitions and reviews when necessary.

## **CHAPTER 4**

### **4. ACQUIRING PERSONAL PROPERTY**

#### **OVERVIEW**

ICE personnel acquire assets through several methods, including excess, procurement, purchase cards, leasing, forfeitures, and exchange/sale or trade-in. When acquiring property, program personnel should consider the method most advantageous to ICE and the taxpayer. Whenever possible, acquiring excess property should be considered the preferred method as it allows the government to obtain the best return on investment. Following the acquisition process is critical for making ICE's property records and reports complete, accurate, and supportable.

#### **PROCEDURES**

##### **4.1 Determination of Need for an Asset**

- 1) Upon recognizing the need for an asset, the Requestor, any employee who needs a particular item of property, provides the Approving Official, an individual within a Program Office designated with the authority to approve property requests, with a clearly defined statement or description of the item(s) needed as well as a justification for the acquisition. The justification includes:
  - A statement of whether or not the items are for replacement
  - The impact the acquisition will have on program efficiency
  - The date by which items must be acquired
  - The grade of the employee for whom the item is being acquired if the asset is furniture. For more information see GSA Federal Supply Schedule (71, Part II, Section K) offering services to support agencies with furnishing service needs
- 2) The Approving Official reviews the request description and justification and determines if the acquisition is needed. Once the request is approved, the Approving Official requests that the PC/LPC verify whether excess property is available to fill the need.

##### **4.1.2 Screening for Excess within ICE or DHS**

- 1) The Requestor, through their respective PC/LPC, searches first for excess property available within ICE and then DHS.
- 2) The Requestor, through their respective PC/LPC, uses the Asset Search screen in Sunflower Management module to search for property designated as "Excess" within ICE or DHS.
- 3) The Requestor, through their respective PC/LPC, also coordinates with the ICE NUO through their HPPM to locate excess property at other DHS components that is not recorded in Sunflower.

- 4) When selecting a suitable excess asset, preference should be given to property available within ICE.

#### **4.1.3 Acquiring Excess Assets from within ICE**

- 1) If excess assets are available within ICE, the PC/LPC for the requesting Program Office (Receiving PC/LPC) contacts the PC/LPC currently responsible for the asset (Transferring PC/LPC).
- 2) The Receiving PC/LPC provides the Transferring PC/LPC with the appropriate contact and shipping information.
- 3) Upon receipt of the appropriate contact and shipping information from the Receiving PC/LPC, the Transferring PC/LPC initiates the transfer in Sunflower within 5 days by updating the PC/LPC, Location, and Steward Code in Sunflower.

- 4) The Transferring PC/LPC fills out the “G-504: Report of Property Shipped/Received” which can be found in the AM-PB Forms section of ICE intranet at

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 The following information is necessary to complete the G-504 (See Appendix F):

- Contact information for both the receiving and transferring offices
  - Type of transfer
  - Date transfer approved
  - Signature of Authorized Official
  - Asset details
    - Item Number: This is the number of each item as listed on the G-504 when multiple assets are listed. The first asset listed would have an item number of ‘1.’; the second asset would have an item number of ‘2.’, etc.
    - Description: This is a description of the type of item being transferred. It includes information on the manufacturer and model of the item
    - Barcode Number: This is the ICE identification number assigned to the asset and used to track the asset within the agency
    - Serial Number: This is the vendor identification number assigned to the asset upon creation
    - Unit of Issue: This is the quantity of assets being transferred
    - Original Cost: This is the initial cost of the asset to the present owner
    - Date: This is the date the asset was shipped and includes the signature and title of the shipping officer
- 5) The Transferring PC/LPC sends the G-504 to the Receiving PC/LPC for signature along with the asset. The requesting Program Office pays any costs associated with transferring the asset including any shipping and handling fees. The transferring PC/LPC uploads a copy of the G-504 into the appropriate Sunflower record within 5 days of receipt.



- 6) The Receiving PC/LPC follows procedures for receiving the asset before accepting the transfer (See Chapter 5, Receiving and Barcode Labeling).
- 7) After receiving the asset, the Receiving PC/LPC:
  - Signs the G-504 and returns the original copy to the Transferring PC/LPC within 5 days; and maintains a copy for his/her documentation
  - Accepts the transfer in Sunflower when appropriate.
  - Updates the location, User, PC, etc. in Sunflower.
  - Scans and uploads the signed G-504 into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).

For step-by-step instructions on uploading supporting documentation, refer to the Sunflower Fleet Maintenance Module Training Guide, Personal Property Operations Handbook (PPOH), Chapters 6 and 7 and the Attaching Documents to Sunflower Records Quick Reference Guide for further guidance.

#### **4.1.4 Acquiring Excess Assets from Other DHS Components**

- 1) If excess assets are available within DHS, the Transferring PC/LPC prepares a DHS 560-3 Property Receipt (See Appendix E) and forwards it, along with the asset, to the Receiving PC/LPC for signature. The requesting Program Office pays any costs associated with transferring the asset including any shipping and/or handling fees.
- 2) The Receiving PC/LPC signs the DHS 560-3, retains a copy, and returns the original to the Transferring PC/LPC within 5 days.
- 3) The Receiving PC/LPC follows procedures for receiving the asset before placing the property into service (See Chapter 5, Receiving and Barcode Labeling).
- 4) If the transferring component uses Sunflower, the AM-PB transfers the asset in Sunflower (See Chapter 11, Disposal). Program Offices cannot accept Sunflower records transferred from other DHS components. The AM-PB must accept the DHS component Sunflower record transfer on behalf of the ICE Program Office. Once accepted, the Program Office/LPC must review and update the record as necessary.
- 5) If the transferring component does not use Sunflower, the Transferring PC/LPC final events the record in the component's respective asset management system to conclude the transfer. The Receiving PC/LPC creates a new record to enter the asset in Sunflower along with the appropriate supporting documentation to include the **DHS -560-3 and any transferring documents** within 5 days of receipt (See Chapter 6, Creating Property Records).

#### **4.1.5 Acquiring Excess Property from Other Federal Agencies**

If suitable excess property is not available within ICE or DHS, the PC/LPC initiates a search for excess assets at Federal agencies outside of DHS by searching GSAXcess ([www.gsaxcess.gov](http://www.gsaxcess.gov)).

- GSAXcess is the General Services Administration's (GSA) electronic information system that can be accessed by customers 24 hours a day. It offers an on-line inquiry capability into GSA's nationwide inventory of excess/surplus property by national stock number (NSN) or Federal Supply Class (FSC) to determine availability of specific items of property.
- 1) If the PC/LPC locates a suitable excess asset at another Federal agency, the PC/LPC notifies the APO and requests approval to request the property.
  - 2) Upon APO approval, the PC/LPC requests the property through GSAXcess.
  - 3) The GSA Area Property Officer (APO), in the region where the property is located, reviews and allocates the property normally on a first come, first serve basis.
  - 4) If the GSA APO approves the transaction, the GSA APO emails or faxes an electronic SF-122 GSA Transfer Order Excess Personal Property form (See Appendix K) to the Receiving PC/LPC for approval.
  - 5) The Receiving PC/LPC signs the SF-122 and returns the form to the GSA APO.
  - 6) The GSA APO requisitions the property and faxes an approved SF-122 to the PC/LPC at both the receiving and transferring agency.
  - 7) The Receiving PC/LPC contacts the Transferring PC/LPC to coordinate the transfer.
  - 8) The Transferring PC/LPC sends the asset to the Receiving PC/LPC. The receiving agency pays any costs associated with transferring the asset, including any shipping and/or handling fees.
  - 9) The Receiving PC/LPC follows proper procedures for receiving the asset before placing the property into service (See Chapter 5, Receiving and Barcode Labeling Property).
  - 10) The Receiving PC/LPC records the acquisition in Sunflower as appropriate (See Chapter 11 Disposal).
  - 11) If the PC/LPC cannot find suitable excess assets at another Federal agency, the receiving agency determines what other means should be used to acquire the asset (*e.g.*, procurement purchase, PCard purchase, rental/lease, transfer, loan, etc.).

## 4.2 Purchasing

Upon determining that excess property cannot fill the requirement to obtain property, the requesting Program Office determines purchasing is the best means of acquisition and completes the purchase via procurement or purchase card (PCard). Please note that personal computers and laptops are not to be acquired through PCards. Both methods require a demonstration or certification that both authority and funds exist to acquire the property.

### 4.2.1 Acquiring Property through Procurement

- 1) The requestor shall require the vendor to complete a listing of assets provided in the contract for orders of more than 25 assets. This listing, preferably an excel spreadsheet, will contain descriptions, serial numbers, costs, steward codes, shipping dates, physical addresses, obligation numbers, and any other pertinent information such as the delivery address and name of recipient. Program Offices must forward a copy of this spreadsheet to AM-PB and the PC.
- 2) The Program Office requesting the asset establishes a commitment by creating a G-514 Requisition (See Appendix G) in the Federal Financial Management System (FFMS), certifies that funds are available for the proposed acquisition, and approves the G-514. Processing of G-514 requires the entry of correct associated Item Type as well as the assignment of an appropriate Sub-Object Classification code.

For additional guidance on and examples of processing G-514 requisitions and a breakdown of ACCS refer to:

- FFMS Desktop Training Manual (January 2012), Lesson 2
- Account Classification Code Structure (ACCS) Quick Reference Card
- ICE Acquisition Tool Box located on the Office of Acquisition's (OAQ) intranet page at (b)(7)(E)

Once the G-514 is approved, the OAQ Obligation Team will enter the requisition into PRISM and OFM then enters the obligation into FFMS. This involves coordinating with the Contracting Officer (CO) to prepare a contract for the acquisition and generating a purchase order, or any documentation of purchase. For additional information on the obligation process, please review the ICE Acquisition Tool Box located on the Office of Acquisition's (OAQ) intranet page at

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- 3) The CO forwards the purchase order from OAQ to the designated point of contact in the requesting Program Office (the Requestor), and the PC/LPC. The Requestor receives and maintains the purchase order as acquisition documentation and provides the Approving Official and PC/LPC with a copy prior to receipt of the property.
- 4) Upon receipt of the asset(s), the PC/LPC follows proper procedures for receiving before placing the property into use (See Chapter 5, Receiving and Barcode Labeling Property).

- 5) The PC/LPC follows proper procedures for recording the asset(s) in Sunflower within 5 days of receipt when appropriate (See Chapter 6, Creating Property Records).
- 6) The PC/LPC ensures that the property receives an appropriate acquisition cost and date before recording the asset(s) in Sunflower when appropriate (See Chapter 7, Acquisition Costs and Values).

#### **4.2.2 Acquiring Property Using a Purchase Card (PCard)**

The government-wide commercial PCard is authorized for use in making and/or paying for purchases of supplies, services, or construction. The PCard shall not be used to purchase IT equipment including PCs and laptops. For information on PCard purchase limits, please review the DHS Purchase Card Program Manual and the ICE-OAQ Purchase Card Manual. All PCard purchases must comply with ICE and DHS regulations, policies, and procedures governing PCard use.

- 1) The PCard Holder confirms the existence of a miscellaneous obligation in FFMS for PCard purchases.
- 2) The PCard Holder orders the asset from a vendor using the PCard and provides a copy of the purchase statement as acquisition documentation to the PC/LPC.
- 3) Upon receipt of the property, the PC/LPC follows proper procedures for receiving before placing the property into use (See Chapter 5, Receiving and Barcode Labeling).
- 4) The PC/LPC follows proper procedures for recording the property in Sunflower within 5 days of receipt when appropriate (See Chapter 6, Creating Property Records).
- 5) The PC/LPC ensures that the property receives an appropriate acquisition cost and date before recording the property in Sunflower when appropriate (See Chapter 7, Acquisition Costs and Values).

#### **4.3 Leasing Property**

Renting and leasing personal property should be considered and may be advantageous in some instances. Within ICE, there are two methods of acquiring leased property; direct leases and GSA leases. Direct leases are leases between ICE and the vendor; GSA leases are held through GSA. Two types of direct leases exist – capital and operating leases. It is important to note the difference when recording the asset in Sunflower if it meets the criteria for entry. Capital leases are leases that transfer substantially all the benefits and risks of ownership to the lessee and must be entered in Sunflower if the asset meets the criteria described in **Section 7.1.6**. Operating leases are more similar to renting an asset for a specific period of time and must be recorded in Sunflower only if the lease term is more than 6 months and the asset meet additional Sunflower criteria (See Section 1.3, Assets that must be recorded in Sunflower). For information on the differences between capital and operating leases, see Chapter 7, Acquisition Costs and Values.

NOTE: If the asset does not meet the capital lease criteria, then it is considered an operating lease.

All future leases of multi-function devices (MFD), copiers and printers with removable memory chips or cards, optional removable hard drives with locks, and optional physical locks to secure internal parts capable of storing DHS information shall be surrendered to an appropriate DHS security official as determined by the Ordering Activity for destruction, upon request.

The procedures for completing renting and/or leasing property are as follows:

The requesting Program Office prepares a G-514 requisition in the Federal Financial Management System (FFMS), certifies that funds are available for the proposed rental/lease, and approves the G-514. For additional information on the requisition process, please review the ICE Acquisition Tool Box (ICE BOX) available at

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- 1) Once the G-514 is approved, the OAQ Obligation Team will enter the requisition/commitment into PRISM and FFMS then prepare an obligation for entry into FFMS. This involves coordinating with the CO to prepare a contract for the rental/lease and generating a purchase order. For additional information on the obligation process, please review the ICE Acquisition Tool Box (ICE BOX) available at

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- 2) The CO forwards the purchase order from OAQ to the designated point of contact in the requesting Program Office (the Requestor). The Requestor receives and maintains the purchase order as acquisition documentation and provides the Approving Official and PC/LPC with a copy prior to receipt of the property.
- 3) Upon receipt of the property the PC/LPC follows proper procedures for receiving before placing the property into use (See Chapter 5, Receiving and Barcode Labeling Property).
- 4) The PC/LPC follows proper procedures for recording the asset(s) in Sunflower within 5 days of receipt when appropriate (See Chapter 6, Creating Property Records).
- 5) The PC/LPC ensures that the property receives an appropriate acquisition cost and date. (See Chapter 7, Acquisition Costs and Values).

#### **4.4 Acquiring Property by Pre-Arranged Transfer from another Agency**

Property can be acquired through pre-arranged transfers from other DHS Components or Federal agencies. A direct transfer may happen between Components; however, notification must be approved through GSA for any transfers involving assets in excess of ten thousand dollars (\$10,000.00). Approval may be given verbally and a record of the conversation, date, time, approver, etc. is written on the SF-122.

- 1) The PC/LPC at the receiving ICE office coordinates the transfer with the PC/LPC at the transferring entity.

- 2) The Receiving PC/LPC receives the property from the Transferring PC/LPC along with the documentation needed to support the transfer:
  - DHS 560-3 for transfers within DHS
  - SF-122 for transfers from other Federal agencies
- 3) The Receiving PC/LPC signs the appropriate transfer order (DHS 560-3 for DHS transfers or SF-122 for transfers from other agencies), scans documentation and uploads it into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records), and retains copies, and returns the originals to the Transferring PC/LPC within 5 days.
- 4) Upon receipt of the property the PC/LPC follows proper procedures for receiving before placing the property into use (See Chapter 5, Receiving and Barcode Labeling Property).
- 5) The PC/LPC follows proper procedures for recording the asset(s) in Sunflower within 5 days of receipt when appropriate (See Chapter 6, Creating Property Records).
- 6) The Receiving PC/LPC ensures that the property receives an appropriate acquisition cost and date (See Chapter 7, Acquisition Costs and Values).
- 7) If the transferring component uses Sunflower, the Transferring PC/LPC records the transfer in Sunflower. Program Offices cannot accept Sunflower records transferred from outside of ICE. The AM-PB must accept the DHS component Sunflower record transfer on behalf of the ICE Program Office. Once accepted, the Program Office/LPC must review and update the record as necessary. All documentation supporting the transfer must be scanned and uploaded into Sunflower (i.e., DHS 560-3 and SF-122) within 5 days of receipt.
- 8) If the transferring component does not use Sunflower, the Transferring PC/LPC final events the record in the component's respective asset management system to conclude the transfer. The Receiving PC/LPC creates a new record to enter the asset in Sunflower (See Chapter 6, Creating Property Records) within 5 days of receipt.

#### **4.5 Acquiring Property through Forfeiture**

Seized assets are not available for official use by ICE until they have been legally forfeited to the government through either a criminal or civil forfeiture process. Legally forfeited assets may, upon approved request, be returned to the seizing agency for official Government use. The Federal Accounting Standards Advisory Board and HSI Directive 05-008, Retention of Forfeited Property for Official Use, dated July 30, 2005 provide more information on this process.

- 1) When forfeited assets are retained for official use by ICE, the receiving party notifies the appropriate PC/LPC and APO of the acquisition of the asset.
- 2) Upon receipt of the property the PC/LPC follows proper procedures for receiving before placing the property into use (See Chapter 5, Receiving and Barcode Labeling Property).

- 3) The PC/LPC follows proper procedures for recording the asset(s) in Sunflower within 5 days of receipt when appropriate (See Chapter 6, Creating Property Records).
- 4) The Receiving PC/LPC ensures that the property receives an appropriate acquisition cost and date (See Chapter 7, Acquisition Costs and Values).
- 5) Assets not meeting the Sunflower criteria will be recorded and monitored in accordance with Program Office guidance.

Refer to the ICE Fleet Management Handbook Chapter 5, section 2.5, Forfeiture for further guidance on motor vehicle forfeitures.

## **CHAPTER 5**

### **5. RECEIVING AND BARCODE LABELING PROPERTY**

#### **OVERVIEW**

ICE takes physical custody of an asset during receipt, from either a purchase or transfer, ICE personnel who are authorized to receive assets must ensure assets are properly inspected, verified against shipping documentation, and that the appropriate PC/LPC is notified.

#### **PROCEDURES**

##### **5.1 Initial Inspection**

- 1) All materials, equipment, and supplies received must be inspected by an ICE employee authorized to receive property. The inspection must be made in accordance with the particular terms of the contract, purchase order, or other procurement documentation. The authorized receiving program point-of-contact (POC) inspects the property upon arrival for damage, and compares the shipment against the documentation that came with the assets.
- 2) If the asset is technical in nature, a qualified person with the necessary expertise must inspect the asset, for example: Laptops and IT equipment must be inspected by IT personnel.
- 3) If the shipment is acceptable, the receiving POC signs the shipping documents. A G-504 Form must be completed upon acceptance of each asset either purchased or transferred (See Appendix F). (NOTE: Receiving procedures for Forfeitures must adhere to CFR regulations).

The following qualify as shipping documents, and should contain information regarding the shipping date/arrival date, contents, and quantity:

- Signed delivery confirmation
- Packing slip
- Any other identifying information received from the asset's arrival
- Receiving Logbook
- IT Tracking System (ITTS) report for assets shipped from the ICE East Coast Staging Facility (ECSF)
- G-504

The POC notifies the PC/LPC listed on the Purchase Order or G-514 (See Appendix G) within 5 days of receipt that the asset has arrived and is available for pick up



- 4) If the PC/LPC does not have any of the original procurement documents, or a “Due In” list, the PC/LPC must reach out to the Purchaser for this documentation before the asset is entered into Sunflower.

### **5.1.1 Damaged Packaging or Property**

- 1) If the freight container is damaged, the receiving POC notes the damage and the characteristics on the receiving document and has the carrier initial the document prior to accepting the shipment. In high volume receiving areas a stamp or sticker may be used to indicate that acceptance is pending a more detailed inspection of the shipment contents.
- 2) If the asset itself is damaged, or if the quality of the item does not match the specifications of the acquisition terms, the asset is returned to the vendor in its original packaging. In addition, if the quantity differs, the PC/LPC can reject the shipment or accept it as a partial order (See Section 5.1.2).
- 3) The PC/LPC completes and signs the G-504, and accepts the asset within 5 days of receipt if there are no defects or quality issues.

### **5.1.2 Partial Orders**

In some cases, a vendor may deliver only a portion of an order at a particular time, with the intent to deliver the remainder at a later date.

- 1) The PC/LPC completes a Form G-504 to indicate the delivery of a portion of an order. The order document must be annotated to reflect the exact quantity (by location) received and the date entered for each separate line item affected. Serial number, model, barcode label, and manufacturer must be written next to the correct line item. The PC must initial next to the items that were received and cross through the items that were not received.
- 2) The PC/LPC completes the partial receipt by either writing or stamping, “Approved for Payment -- Partial Receiving Report” on the original G-504.
- 3) The PC/LPC repeats this procedure, noting the shipments received on the original G-504, for each partial shipment received until all items ordered are delivered or outstanding items are canceled.
- 4) Upon receipt of the final portion of the order, the item which is noted as completed on previous partial receiving report (e.g., Form G-504), must be lined through on the actual order copy and must reflect only the item delivered with final shipment.

## **5.2 Receipt and Acceptance**

- 1) The PC/LPC inspects the asset itself to ensure the correct type and quantity have been shipped and that the asset is in expected condition.

The PC/LPC completes a G-504, Receipt of Property Shipped/Received, for assets meeting the criteria for entry into Sunflower, to document the date and time the asset was received, and the barcode and serial numbers for each asset received. The PC/LPC retains all the documentation to scan and upload to Sunflower for assets that meet Sunflower entry criteria.

- For assets sent from ECSF the ITTS report can be used in lieu of the G-504.
- 2) The PC/LPC scans documentation and uploads it into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).

### **5.3 Barcode Labeling**

Only assets that are expected and have been formally accepted into the organization should be barcoded within 5 days of receipt.

- 1) The HPPM, PC/LPC opens a Service Desk ticket to request the appropriate amount and type of barcode labels (i.e., vehicle versus non-vehicle asset, or miniature labels for small assets). Miniature labels are requested by the HPPM who will issue them to the PC/LPC.
- 2) Assets are labeled with barcodes at the point of establishing initial accountability and must remain with the asset until the asset is final evented and out of ICE's control/responsibility. Exceptions to barcode labels include:
  - Property used for undercover operations (the associated barcode is kept on file)
  - Dell computers that arrive already barcoded by the manufacturer with a pre-approved ICE barcode label in sequenced numbers
  - Legacy INS and Customs barcodes that were already affixed to assets prior to the creation of ICE
  - Thumb drives and digital voice recorders, which utilize the serial number as a unique identifier due to size, are not barcoded
  - Leased, loaned, or rented assets (does not include leased vehicles)
  - Capitalized software (label is placed on supporting documents' folder)

NOTE: Night vision goggles and hand-held voice recorders should be barcoded and entered into Sunflower. Binoculars should not be entered into Sunflower, but must be listed on the G-570 Record Receipt Property Issued to Employee (Personal Property Card) or other tracking mechanism.

- 3) When the label is provided, the PC/LPC must affix it in a conspicuous position to ensure access for barcode label reading devices. Labels should NOT be placed on the back of items that require great effort to view the label. For vehicles that are not undercover, the barcode should be placed on the driver's side doorjamb, or in cases of extreme condition, the glove box.

- 4) If the new asset is a replacement due to a warranty issue, the PC/LPC places a new barcode label on the asset and creates a new record in Sunflower within 5 days of receipt. The PC must then reference the barcode label of the asset being replaced in the comments section of the new assets record. (See Chapter 6, Creating Property Records).

#### **5.4 Receipt of Laptops**

The receiving process for laptops is the same as outlined above. If a laptop is received by a PC/LPC, and is unencrypted but requires encryption, it must be turned over to the OCIO's Information Technology Field Operations (ITFO) for encryption immediately. Upon receipt of a new laptop, the PC/LPC must validate the laptops encryption status in Sunflower.

#### **5.5 Receipt of Fleet Assets**

Fleet assets are personal property and must be acquired, recorded, utilized, and disposed of according to the guidelines included in this handbook. However, there are several specific requirements for receiving fleet assets that are unique and are not discussed in this document. For more information on fleet property, see the Fleet Management Handbook.

## CHAPTER 6

### 6. CREATING PROPERTY RECORDS

#### OVERVIEW

All personal property meeting the criteria for entry into the Sunflower must be tracked and entered into the system within 5 days of receipt. That is, after an asset is received, inspected, and barcoded with an ICE label, the PC/LPC records the asset in Sunflower within 5 days of receipt. This includes when an asset is delivered to an agent acting on behalf of the Program Office.

#### PROCEDURES

##### 6.1 Creating a Record

- 1) The PC/LPC creates a Sunflower record for personal property meeting the criteria for entry within 5 days of receipt.
- 2) The Sunflower record must include (but is not limited to) the following data elements:
  - Acquisition Date
    - The acquisition date entered in Sunflower is the date on which the receiving POC physically takes possession (delivery or pick up) of the motor vehicle. It is imperative that the acquisition date be correct as it determines the period of depreciation, affecting financial accounts and statements.
  - Acquisition Document Number
    - The acquisition document number is required and must be entered into Sunflower. This number should be entered from the acquisition document. Acquisition documents include:
      - Contracts
      - Interagency/Reimbursable Agreements
      - Delivery Orders
      - Purchase Orders
      - Blanket Purchase Agreements
      - FEDSTRIP Requisitions
      - Purchase Card Purchases
  - Acquisition Cost
    - For additional information refer to Chapter 7, Acquisition Costs and Values
  - Barcode Number
    - When entering thumb drives and miniature digital handheld voice recorders into Sunflower, the serial number is used in place of the barcode number. It is easier to read the number from the original box since the numbers on the actual thumb drive are very small and can be difficult to read.
  - Manufacturer

- Model Number
- Official Name (Description)
- Model Name
- Serial Number/VIN Number
- Initial Event
- Responsibility Date
- Effective Date
- Organization Code (Steward Code)
- Custodian name
- User name
- Location
  - Site (City, State) (e.g. Washington, DC)
  - Building (Structure Level 1/Street Address) (e.g. 500 12th Street) (NOT PC/LPC)
  - Room Number/Cube Number
- User Fields (Acquisition Document Number and Blanket Purchase Agreement (BPA) number where applicable)
- Condition Code

Additional vehicle information required in Sunflower includes:

- Model Year
- Color
- Body Style
- Number of Cylinders
- Fuel Type
- Armor Level
- Law Enforcement
- GSA Vehicle Type

NOTE: For additional information and step-by-step instructions for using Sunflower, please refer to the Sunflower Fleet Maintenance Module Training Guide and the ICE Sunflower Training Guide.

- 3) If the asset is a replacement, meaning there was an issue with the asset and the warranty provides a new asset to replace it, the PC/LPC enters the asset into Sunflower with an initial event of “Replacement,” and ensures the barcode in the previous record is final evented.
  - Replacement assets are to be assigned a new barcode, if available, the previous barcode should be removed and affixed to documentation prior to returning the asset to the vendor and the previous barcode should be maintained with the original documentation for a period of 3 years.
- 4) The PC/LPC compiles the purchase order, invoice, and all relevant delivery documents.

- 5) The PC/LPC scans documentation and uploads it into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records). This documentation must include support for the Sunflower acquisition cost and date. The PC/LPC retains the physical documentation in an asset profile folder, containing all asset documentation.

NOTE: Supporting documentation must be timely, accurate, relevant, complete, and readily accessible.

- It must be timely to ensure that supporting documentation is available for review shortly after a transaction is complete. **All supporting documentation must be scanned into Sunflower within 5 days of receipt date.** Therefore, the receiving POC must forward all acquisition documentation to the PC as soon as possible and no later than 5 days after receiving the asset and accompanying documents
- Supporting documentation must be accurate to ensure that financial and asset management systems reflect dollar values and other information supportable by internally- and third-party-generated documents
- Supporting documentation must be relevant given the nature of the transactions and the assets involved
- Supporting documentation must be complete, which requires that all necessary fields be filled out carefully and correctly, and support the related transactions
- Finally, supporting documentation must be readily accessible to ensure that it can be easily accessed and analyzed by requesting party without unnecessary delay; supporting documentation must be retained for no less than three years

For step-by-step instructions on uploading supporting documentation, refer to the Sunflower Fleet Maintenance Module Training Guide, ICE Sunflower Training Guide, Personal Property Operations Handbook (PPOH), Chapters 6 and 7 and the Attaching Documents to Sunflower Records Quick Reference Guide for further guidance.

- 6) The PC/LPC places the asset into service and updates the Sunflower record with the user name.
- If an asset is not assigned to a user immediately, the PC/LPC becomes the default user in the Sunflower record, and retains ownership of the asset until it is assigned to an individual
- 7) The PC/LPC updates the user's G-570 Property Card form (See Appendix H) or other tracking mechanism, to show a record of all assets in a user's possession, to reflect the new asset(s)
- 8) Users notify PCs/LPCs of any changes to asset custody that need to be updated in Sunflower.

NOTE: Pooled assets must be assigned to the person who is responsible for checking the asset in and out.

## **6.2 Assets Requiring Encryption**

On the occasion that an information technology (IT) device has not been previously encrypted and therefore requires encryption, the following additional steps are completed when creating a record.

- 1) The PC/LPC creates a help desk ticket through ITFO so the asset can be encrypted prior to being distributed to the user.
- 2) The PC/LPC annotates the asset record as “Encryption Pending” in Sunflower and surrenders the asset to ITFO for encryption.
- 3) The PC/LPC obtains a G-574 (See Appendix I) for temporary issues before surrendering the asset for encryption. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset’s receipt and return.
- 4) ITFO returns the asset to the PC/LPC after encryption is complete and signs the G-574 (See Appendix I) indicating return of the asset.
- 5) When the asset has been encrypted, the PC/LPC updates the Sunflower record with the following information:
  - The encryption date
  - The encryption location
  - The name of the person who encrypted the computer
  - Encryption status (i.e., “Encrypted” or “Waived”)

NOTE: Laptops that cannot be encrypted do require an OCIO/Information Assurance Division (IAD) waiver to be signed, scanned and uploaded to the Sunflower record.

## **CHAPTER 7**

### **7. ACQUISITION COSTS AND VALUES**

#### **OVERVIEW**

The acquisition cost is the total amount of money it takes to acquire an asset and put it into use, including upgrades, shipping, and/or construction costs. Assigning the correct acquisition cost and date to an asset in Sunflower is critical to ICE's reporting requirements. The assignment typically occurs when the asset is acquired but can also take place if an asset is found during the physical inventory. Documentation that supports both the acquisition cost and date must be included in each asset's Sunflower record.

#### **PROCEDURES**

##### **7.1 Determining Acquisition Costs**

The PC/LPC enters the correct acquisition cost while creating the Sunflower record. Acquisition cost is the cost of the item noted on the acquisition document at the time it was acquired or the known amount paid by the finance center on behalf of a Program Office.

The asset's acquisition cost includes all costs required to bring the asset into use, which includes any improvements made to the asset such as upfit or retro fit for vehicles enhance the asset and improve its capacity and mission capability. Therefore, improvement costs are also included in the asset cost and depreciated accordingly. These costs may include:

- Amounts paid to vendors to acquire the asset (often referred to as the base cost)
- Shipping and transportation charges
- Upfit/Retrofit charges
- Installation charges
- Engineering fees

To the extent possible, all costs that are included in an acquisition cost should be itemized in the Sunflower record. For vehicles, upfit, shipping, and installation costs should be entered into the available cost fields provided in Sunflower. Refer to the ICE Fleet Management Handbook, Chapter 6, Receipting and Commissioning, section 7 for additional information on up fitting and the ICE for detailed instructions on how to itemize costs in Sunflower.

Operating and maintenance costs incurred after the property is placed in service are not considered capital and are not included in the total asset acquisition cost or recorded in Sunflower. Some examples of such costs are:

- Cost incurred to repair minor damage to property resulting from mishaps, and wear and tear
- Cost of conducting routine cleaning and adjustments of assets



While the acquisition cost will always include the costs required to bring an asset into service, the method by which the cost is determined can change depending on how the asset is acquired.

### **7.1.1 Acquisition Costs for Purchases**

Acquisition costs for assets acquired through procurement or PCard purchase are recorded at cost and should include all relevant costs listed above.

### **7.1.2 Acquisition Costs for Transfers from Outside of ICE**

The cost of property transferred from other DHS or Federal entities is the acquisition cost recorded by the transferring entity less any accumulated depreciation or amortization (net book value). The transferring entity should provide the historical cost on transfer documentation. The calculation for cost – net book value – at which the asset will be entered in Sunflower within ICE, is as follows:

$$\text{Net Book Value} = \text{Acquisition Cost} - ((\text{Acquisition Cost} / \text{Useful Life}) \times \text{Elapsed Life})$$

For example:

ICE acquires excess asset that was recorded on the transferring entity's books at an original cost of \$80,000. The asset's useful life is 5 years and the asset has been in use for 1 year. The net book value to ICE – cost at which ICE will record the asset in Sunflower – will be:

$$\text{Net Book Value} = 80,000 - ((80,000 / 5) \times 1) = \$64,000$$

If the receiving entity cannot reasonably ascertain the above values, the acquisition cost of the property should be recorded at its fair value at the time ICE takes ownership.

Fair value estimates are used for assets that do not have original source documentation. In order to estimate the fair value of an asset, the following procedure is used:

- Identify three recent purchases of similar assets in similar conditions
- Average the three sales and retain documentation
- Scan and upload copies of the sales listings into Sunflower to support the estimate

### **7.1.3 Acquisition Costs for Assets Acquired Through Forfeiture**

The acquisition costs for assets acquired through forfeiture are recorded at the fair value at the time that ICE takes ownership of the asset. (NOTE: This is not when the asset is seized but when ICE receives approval to retain the forfeited asset for official use).

“Fair value” is the price for which an asset could be bought or sold in an arm's-length transaction between unrelated parties (e.g., between a willing buyer and a willing seller). For seized vehicles, refer to the Fleet Management Handbook, Chapter 5, Section 2-2.5, Forfeiture.

#### **7.1.4 Estimating Fair Value**

This estimate is used for assets that do not have original source documentation. To estimate an asset's fair value at the time of acquisition:

- Identify three recent purchases of similar assets in similar conditions.
- Average the three sales and retain documentation.
- Scan and upload copies of the sales listings into Sunflower to support the estimate.

#### **7.1.5 Acquisition Costs for Leases**

The acquisition cost of an asset that is a capital lease should be equal to the amount recognized as a liability for the capital lease at its inception.

Acquisition Cost = (Initial Down Payment + (Monthly Payment x Months in Lease Term))

The acquisition cost of an operating lease or rental should be zero if the term is longer than 6 months. If the term is less than 6 months the asset does not need to be recorded in Sunflower.

The acquisition cost for all GSA lease assets should be zero.

#### **7.1.6 Determining Whether a Direct Lease is Capital or Operating**

There are two kinds of direct leases – capital and operating leases. It is important to note the difference when recording the asset in Sunflower if it meets the criteria for entry. Capital leases are leases that transfer substantially all the benefits and risks of ownership to the lessee and must be entered in Sunflower if the asset meets the criteria. Operating leases are more similar to renting an asset for a specific period of time and must be recorded in Sunflower only if the lease term is more than 6 months and the asset meet additional Sunflower criteria (See Section 1.3, Assets that must be recorded in Sunflower). If the lease meets one or more of the following criteria, the asset is a capital lease:

- ICE takes ownership of the property at the end of the lease term.
- The lease contains an option for ICE to purchase the property at a bargain price.
- The lease term is equal to or greater than 75 percent of the estimated economic life of the property.
- The present value of rental and other minimum lease payments, excluding that portion of the payments representing executor cost, equals or exceeds 90 percent of the fair value of the leased property.

The last two criteria are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life, or for vehicles, in the last year of its economic life.

Contact the AM-PB for further clarification whether the lease should be classified as capital or operating.

### **7.1.7 Acquisition Costs for Upgrades or Improvements**

When an asset is improved or upgraded, the cost of the improvement is added to the asset's original acquisition cost if it increases the asset's capacity, value, or useful life to a significant degree. An example is any improvements made to the asset such as an upfit or retrofit for vehicles, enhance the asset and improve its capacity and mission capability. Therefore, improvement costs are also included in the asset cost and depreciated accordingly. Refer to Section 7.1.

If the components comprising the improvement are transferred to another asset when the property is being disposed of, the cost of the improvements should be subtracted from the retired asset, and added to the asset gaining the improvement.

NOTE: Maintenance costs are not added to the asset's cost.

### **7.2 Recording Costs Based on Acquisition Documentation**

- 1) The PC/LPC identifies the need for the acquisition cost to be recorded in Sunflower.
- 2) The PC/LPC determines whether any supporting documentation is available that indicates the asset's acquisition cost and date. If the PC/LPC does not have the required documentation he/she should request the documentation from the requestor. Source documentation can include:
  - Invoice
  - Contract details
  - Requisition order
  - Purchase order
  - Shipping/handling invoice
  - Receiving report (G-504 (See Appendix F))
  - Payment voucher

Although there are several forms of acquisition documentation, some are better than others. For example, an invoice is preferable to a purchase order or contract because it displays the actual amount paid rather than an anticipated amount that will be paid.

NOTE: As described in Section 7.1, the total cost of the asset includes any costs spent to bring the asset into the form and location of its intended use. This means that the costs that make up the full acquisition cost may be located on several different documents.

- 3) When supporting documentation does not accompany the asset, the PC/LPC contacts the person who ordered the asset to obtain it.
- 4) The PC/LPC records the total cost and scans documentation and uploads it into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).

### **7.3 When Source (Acquisition) Documentation Is Not Available**

After an exhaustive search, in certain cases (such as when an asset is found during inventory), source documentation may not be available. A cost and date must be assigned to these assets.

- 1) PC/LPC or party responsible for the asset conducts an exhaustive search for documentation.
- 2) If none is found, the PC/LPC conducts a like-kind analysis to estimate the cost and date. In conducting this analysis the PC/LPC:
  - Reviews existing Sunflower records of similar assets. Vendor price lists, contracts and other price sources can also serve as a source for like-kind analysis.
  - Identifies a range of acquisition costs and dates.
  - Chooses a cost and date in the middle of the range.
  - Documents the process by which the cost and date were estimated, completes a G-504, and loads the documentation into Sunflower.
- 3) If the asset is unique and no like-kind comparisons are available, the PC/LPC:
  - Identifies the current cost of a similar asset through catalog or web search.
  - Discounts for inflation since the time of estimated acquisition (*i.e.*, deflating current costs to costs at the time of acquisition by a general price index).
  - Documents the process by which the cost and date were estimated and loads the documentation into Sunflower.
  - Contacts their HPPM or the AM-PB if assistance is needed with this estimate.

### **7.4 Determining the Acquisition Date**

Along with the acquisition cost, the acquisition date is a critical factor in the reported value of an asset. For most acquisitions, the acquisition date will be the date that ICE takes physical receipt of the asset (delivery or pick up). It is imperative that the acquisition date be correct as it determines the period of depreciation, affecting financial accounts and statements.

For forfeitures, the acquisition date is when ICE receives approval to retain the asset for official use.

If the date must be estimated, and is not located on the asset from the manufacturer, determine a likely range of dates, using similar assets, and select a point in the middle of the range of those assets. The analysis done to estimate the date must be documented and scanned into Sunflower.

### **7.5 Capitalized Assets**

Some assets are “Capitalized Assets.” Due to additional reporting requirements for capitalized assets, it is especially critical that their acquisition costs and dates are recorded correctly.

Capitalized assets at ICE are assets with an acquisition cost of \$50,000 or greater and all vehicles, regardless of their cost. Software is capitalized at \$750,000.

## **7.6 Fleet Assets**

Fleet assets are personal property and must be acquired, recorded, utilized, and disposed of according to the guidelines included in this handbook. However, there are several specific requirements for managing fleet assets that are unique and are not discussed in this document. For more detail on managing fleet property, see the Fleet Management Handbook.

## **CHAPTER 8**

### **8. RECORDS MAINTENANCE**

#### **OVERVIEW**

Records management is an important part of the personal property acquisition process. Records must be timely, accurate, relevant, complete, and readily accessible, and the transfer and reassignment of assets is a normal part of business operations.

To that end, ICE personnel must ensure that Sunflower is accurately updated and that reassignment or transfer transactions are fully completed and documented. Reassignments include updating Sunflower records to reflect a user or location change, whereas transfers consist of assets leaving or entering a steward code, including assets leaving the organization. When reassignments and internal transfers occur, the activity must be documented and the corresponding asset record(s) updated in Sunflower within five days of the transfer.

#### **PROCEDURES**

##### **8.1 Location Reassignment (Move)**

When an asset moves locations without a change in PC, either permanently or for five or more business days:

- 1) The user or supervisor arranges for the shipment or movement to the new location.
- 2) The user or supervisor notifies PC/LPC of an asset's move or the asset being moved.
- 3) The PC/LPC updates the record in Sunflower with the new location.
- 4) If the new location is unavailable in Sunflower the PC/LPC must submit a Remedy Help Desk ticket and request to add the new location to the system.

##### **8.2 Steward Code Changes (Internal transfer)**

This section addresses accountability for property transfers from one steward code to another within ICE. All Programs must use a G-504 (See Appendix F) form to transfer assets within ICE.

- 1) The PC/LPC currently accountable for the property (Transferring PC/LPC) recognizes the need to transfer the asset due to the receipt of a transfer request or the identification of a discrepancy between the steward code information and asset user.

The Transferring PC/LPC prepares a G-504 for the Receiving PC/LPC to sign. The following information is necessary to complete the G-504 as part of a transfer:

- Contact information for both the receiving and transferring offices
- Type of transfer
- Date transfer approved
- Signature of Authorized Official
- Asset details:
  - Item Number: This is the number of each item as listed on the G-504 when multiple assets are listed. The first asset listed would have an item number of '1.'; the second asset would have an item number of '2.', etc.
  - Description: This is a description of the type of item being transferred. It includes information on the manufacturer and model of the item
  - Barcode Number: This is the ICE identification number assigned to the asset and used to track the asset within the agency
  - Serial Number: This is the vendor identification number assigned to the asset upon creation
  - Unit of Issue: This is the quantity of assets being transferred
  - Original Cost: This is the initial cost of the asset to the present owner; and
  - Date: This is the date the asset was shipped and includes the signature and title of the shipping officer

- 2) The Transferring PC/LPC performs an inventory of asset(s) to be transferred.
- 3) The Transferring PC/LPC initiates a record transfer in Sunflower and sends the property with an approved G-504 to the Receiving PC/LPC.

NOTE: The correct Receiving PC information must be present in Sunflower in order to generate the auto-email reminder after a record transfer.

- 4) The Transferring PC/LPC sends a courtesy email to the Receiving PC/LPC notifying them the asset has been sent.
- 5) The Receiving PC/LPC confirms receipt of the property and verifies the asset is in good, working condition, and matches it against the accuracy on the Sunflower records, remembering to update the condition code if needed.
- 6) The Receiving PC/LPC signs the G-504 to verify receipt of the asset and accepts the transfer in Sunflower.

**NOTE: The PC/LPC (on behalf of the user) has 5 days from receipt of the property to accept the transfer in Sunflower.**

For additional information and step-by-step instructions for using Sunflower, please refer to the ICE Sunflower Training Guide.

- 7) The Receiving PC/LPC collects and retains any and all shipping documentation.

- 8) The Transferring PC/LPC confirms the asset was received by the Receiving PC/LPC and that the Sunflower record has been accepted.
- 9) The Receiving PC/LPC verifies that the location, user, and accountability information is accurate and scans and uploads the fully executed G-504 and all shipping documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).

### **8.3 Property Custodian (PC) Changeover**

- 1) The Outgoing and Incoming PC performs an inventory of all the assets in their area of accountability. The Outgoing PC performs any necessary tasks in reporting and resolving any discrepancies. Once the inventory and discrepancies has been resolved, the Outgoing and Incoming PC fill out and signs the Certification of Property Custodian Inventory Changeover form (ICE Form 12-311).
- 2) Incoming PC forwards the signed PC changeover form (ICE Form 12-311) to the APO and HPPM.
- 3) The APO designates responsibility to the incoming PC and signs the Property Custodian Changeover Designation Letter.
- 4) New PC transfers the accountable records and accepts the area of accountability in Sunflower.

NOTE: If the Outgoing PC has left ICE, the Incoming PC conducts an inventory and transfers accountability to assets located. The Incoming PC will work with the HPPM on resolving all discrepancies.

### **8.4 Asset Maintenance**

- 1) PC/LPC updates the accountable property record if an asset is out for maintenance.
- 2) PC/LPC updates the accountable property record when a capital improvement is performed on an asset that enhances its usefulness, or extends the useful life of an asset.
- 3) PC/LPC performs quality checks of the accountable record in Sunflower on a daily, weekly, and monthly basis to ensure completeness and accuracy.
- 4) NUO identifies assets in Sunflower that have been idle, underutilized, or in storage for more than six months, and contacts the responsible PC for further information. If the asset is not needed or not in use longer than six months the asset should be excessed (See Chapter 11, Disposal).



## **CHAPTER 9**

### **9. INVENTORY**

#### **OVERVIEW**

The inventory process provides a snapshot of the effectiveness of property management by ICE. It also provides insight into the degree of compliance with property processes and procedures. The AM-PB is responsible for planning, organizing, and directing the annual inventory of personal property within ICE. These particular inventory instructions exclude assets identified as exceptions in Section 1.3. However, all of these assets must still be recorded in an appropriate property management system, be physically inventoried at least annually, and reported to ICE AM-PB according to DHS Chief Administrative Officer (CAO), Asset & Logistics Management (ALM), Personal Property Management Branch. For more detailed information on the steps included in the inventory refer to the distributed Annual Physical Inventory Schedule and Process Overview.

#### **PROCEDURES**

##### **9.1 Annual Inventory**

- 1) The AM-PB develops the Inventory Plan, and develops and delivers training to appropriate personnel.
- 2) The AM-PB distributes the Inventory Plan to program APOs, HPPMs, and PCs/LPCs via the AM-PB website.
- 3) The AM-PB selects sites to receive targeted inventory assistance site visits before and/or after the inventory.
- 4) The APO's role is to ensure completion of the inventory. To this end, the APO appoints an inventory team composed of PC/LPCs, who oversee the inventory and reconcile records, and Inventory Takers, who conduct the inventory and report the results. These individuals complete the required training to fully execute inventory responsibilities.
- 5) The HPPM develops the Site Plan in accordance with objectives of the Inventory Plan. Site plans are oversight activities at various locations during the inventory to gauge the effectiveness of property management at ICE.
- 6) Inventory Takers conduct the inventory to account for items listed within a particular steward code, and document items in the location being inventoried on the Asset Data Collection Form if it is not listed-but meet the criteria for entry into Sunflower. Reconciling both lists establishes completeness of records and existence of assets that need records created.

NOTE: The PC/LPC is NOT to conduct the physical inventory for assets in his/her jurisdiction. This is a conflict of interest.

- 7) The PC/LPC connects the barcode scanner to the docking station and synchronizes it according to the Inventory Plan and books inventory resolutions in Sunflower. If scanners are not available, the PC/LPC manually resolves all inventory discrepancies and books inventory resolutions in accordance with the Inventory Plan and instructions for manual inventory.
- 8) The AM-PB performs additional data cleanup activities to assist Programs in identifying and resolving inventory discrepancies.
- 9) The PC/LPC resolves all inventory discrepancies in accordance with inventory procedures and scheduled deadlines.

## **9.2 Resolving Inventory Discrepancies**

The AM-PB is responsible for monitoring and directing the reconciliation of the inventory of personal property that meets the criteria for entry into Sunflower. For more detailed information on the steps included in resolving discrepancies, see the Annual AM-PB Inventory Plan.

- 1) The PC/LPC resolves all inventory discrepancies daily.
- 2) The PC/LPC applies a barcode label to assets without an agency approved barcode label, searches Sunflower for an existing record and updates or creates a record accordingly.
- 3) The APO reviews and certifies the inventory results and returns the signed certification to the PC/LPC.
- 4) The APO closes out the physical inventory and returns the signed certification forms to the PC/LPC.
- 5) The PC/LPC reviews and forwards the certified inventory documentation to the HPPM who will review the results and forward it to the AM-PB.
- 6) In the event that a ROS is necessary, the APO requests corrective actions, reviews the methodologies for corrective actions, and signs the ROS.
  - Capitalized assets and negligent and egregious errors are adjudicated by the NBOS.
- 7) Once the ROS has been adjudicated, the HPPM forwards the ROS to the PC who scans and uploads the ROS with supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).

- 8) The PC/LPC presents the ROS for adjudication and forwards ROS and adjudication information through the HPPM who then forwards to the AM-PB.
- 9) The PC/LPC final events the asset accordingly.
- 10) The AM-PB performs quality assurance reviews of inventory results throughout the annual inventory process and provides feedback to Program Offices as needed.

## **CHAPTER 10**

### **10. WAREHOUSING AND STORAGE**

#### **OVERVIEW**

There are times when it is appropriate to store idle assets for future use. Instances include assets that a Program Office will need again in a short time, or prior to the on-boarding of a new employee. Accurate records for stored assets must be maintained in Sunflower. In addition, property must be stored in a secure location that only authorized personnel can access. ICE personnel must make every effort to use all ICE assets to the fullest extent possible. When assets are idle or no longer required for use, they should be excessed or disposed of in accordance with federal regulations and the procedures in Chapter 11.

#### **PROCEDURES**

The PC/LPC for the asset determines when an asset should be stored, updates the asset's activity status in Sunflower to inactive, and, depending on available space, whether to store the asset locally or at another location.

##### **10.1 Local Storage**

- 1) If the asset is to be stored locally, the PC/LPC identifies him/herself as the asset's user, updates the G-570 property card (See Appendix G) or other tracking mechanism and updates the asset's activity status in Sunflower to "Inactive." The location field must also be changed in Sunflower.
- 2) The PC/LPC stores the asset locally in a secure locked area where unauthorized personnel will not have access.

NOTE: A locked, secure area is one that allows limited or no access to individuals outside of those accountable for the asset. A closet, drawer, storage facility, or cabinet may all qualify as secure if they are lockable.

- 3) NUO identifies assets in Sunflower that have been idle, underutilized, or in storage for more than six months, and contacts the responsible PC for further information. If the asset is not needed or not in use longer than six months the asset should be excessed (See Chapter 11, Disposal).

##### **10.2 Remote Storage**

- 1) The PC/LPC changes the asset status to "Inactive," in the assets activity status field in Sunflower, prepares a G-574 (See Appendix I) to move the asset without changing the PC/LPC steward code, and updates the asset's location in Sunflower.
- 2) The PC/LPC ships the asset to an off-site storage facility.

- 3) The Storing PC/LPC signs the G-574 and returns the original to the original Owning PC/LPC.
- 4) The original Owning PC/LPC scans and uploads the completed G-574 into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 5) The Storing PC/LPC receives and inspects the asset according to the receiving procedures (See Chapter 5, Receiving and Barcode Labeling Property).
- 6) The Storing PC/LPC accepts the asset and stores the asset in a locked, secure area.

NOTE: A locked, secure area is one that allows limited or no access to individuals outside of those accountable for the asset. A closet, drawer, storage facility, or cabinet may all qualify as secure if they are lockable.

- 7) NUO identifies assets in Sunflower that have been idle, underutilized, or in storage for more than six months, and contacts the responsible PC for further information. If the asset is not needed or not in use longer than six months, the asset should be excessed (See Chapter 11, Disposal).

### **10.3 Transferring Accountability for Assets in Storage**

- 1) The original Owning PC/LPC notifies the Storing PC/LPC when the asset is needed for use and provides the Storing PC/LPC with shipping information.
- 2) The Storing PC/LPC receives the contact information, completes a G-574, and ships the asset to the original Owning PC/LPC.
- 3) The original Owning PC/LPC verifies the asset is correct, signs the G-574, updates Sunflower with the new user and location information, and changes the asset status to “In Service,” relieving the storing PC/LPC of accountability.
- 4) The owning PC/LPC scans and uploads all relevant documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).

# CHAPTER 11

## 11. DISPOSAL

### OVERVIEW

The disposal process ends ICE's ownership interest and liability for property. Concurrent with the physical disposal of the asset, the asset's record should be "Final Evented" in Sunflower. Ways to dispose of assets include: excessing, transfer to other agencies, donation, sale, destruction, and abandonment.

Title 40 U.S.C. and the Federal Management Regulations require executive agencies to fill requirements for personal property to the extent possible with excess property. Therefore, agencies with excess property should allow the assets to be screened for use by other agencies prior to proceeding with other means of disposal.

Process flows outlining the Excess Screening and Disposal processes are available in Appendix E.

NOTE: Only HSI International Affairs (IA) overseas locations may dispose of property through the International Cooperative Administrative Support Services (ICASS) in accordance with the Memorandum of Understanding between the Secretaries of State and Homeland Security signed in September of 2003 Concerning Implementation of Section 428 of the Homeland Security Act of 2002.

### PROCEDURES

#### 11.1 Screening Excess Property within Program Office (7 Days)

- 1) The PC/LPC identifies an asset that is no longer needed by the user as idle property. Idle property is defined as personal property that is no longer needed by the user and/or ICE program to which it is assigned.
- 2) The PC/LPC screens idle property within his/her Program Office for 7 days to determine if the asset is needed elsewhere internally before reporting it as excess.
- 3) If the asset is needed within the ICE Program, the PC/LPC prepares a G-504 (See Appendix F) for the Receiving PC/LPC to sign.
- 4) For any IT assets with the capability to store, process or transmit data (including handheld PDA, Blackberry, photocopiers, printers and facsimile machines), the PC/LPC requests OCIO approval to transfer the asset and coordinates with OCIO to ensure that the asset is sanitized before shipping, transferring, or turning in as excess.
  - The PC/LPC completes a G-574 (See Appendix I) to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel

that the asset will be assigned to must sign the form upon the asset's receipt and return.

- OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 5) The Transferring PC/LPC sends the G-504 to the Receiving PC/LPC along with the asset.
    - The receiving Program Office pays any costs associated with transferring the asset, including any shipping and/or handling fees.
  - 6) The Transferring PC/LPC must initiate the transfer in Sunflower
  - 7) The Receiving PC/LPC signs the G-504 and returns it to the Transferring PC/LPC.
  - 8) The Receiving PC/LPC scans and uploads the signed G-504 and any other supporting documents into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
  - 9) The Receiving PC/LPC accepts the transfer in Sunflower and verifies the correct steward code, user's name and location are listed.
  - 10) The Receiving PC/LPC maintains a copy of the signed G-504 and any other supporting documentation for no less than three years after the asset has been transferred.

For additional information and step-by-step instructions on uploading supporting documentation, refer to the Sunflower Fleet Maintenance Module Training Guide, ICF Sunflower Training Guide, Personal Property Operations Handbook (PPOH), chapters 6 and 7 and the Attaching Documents to Sunflower Records Quick Reference Guide for further guidance.

## **11.2 Designating Idle Property as Excess**

- 1) If the asset is not needed within the Area of Responsibility (AOR), the PC/LPC requests APO approval for reporting the property as excess by preparing a SF-120 Report of Excess Personal Property (See Appendix J).
  - The SF-120 includes a description of Federal Stock Class (FSC), SIM card statement (if applicable), and condition code for the asset.
- 2) For assets tracked in Sunflower, the PC initiates an excess request in Sunflower.
- 3) The PC/LPC submits the SF-120 to the APO for approval.

- Persons authorized to approve excessing on behalf of the APO must be designated in writing.
  - For IT assets with data storage capability, OCIO certification of the SF-120 is necessary in addition to APO approval before authorization to excess the item can be granted.
- 4) Upon APO approval, and receipt of the signed SF-120, the Excess Clerk PC processes the approved excess property in Sunflower.
- Designation of property as “Excess” in Sunflower and submittal of the corresponding SF-120 to the ICE NUO through the HPPM. This initiates the 21 day internal screening period within DHS/ICE. Please refer to Section 11.4 for more information on the excess internal screening process.
- 5) The PC/LPC submits the signed SF-120 to the ICE NUO through his or her HPPM for distribution to DHS Component NUOs and ICE HPPMs.

### **11.3 Excessing ICE Headquarters Property**

Excess screening and disposal of assets owned directly by ICE HQ as well as those located at certain field offices in the Washington, DC metropolitan area<sup>1</sup> is managed by the ICE Office of Asset & Facilities Management – Administrative Services Branch (AM-ASB). These assets are not subject to the normal internal and external screening procedures described in sections 11.4 through 11.8. This process is governed instead by an inter-agency agreement. Contact your respective Program’s HPPM to clarify eligibility in this process.

- 1) The PC/LPC notifies AM-ASB that asset(s) have been identified as excess. AM-ASB inventories the asset(s) and initiates a transfer in Sunflower to the ASB steward code.
- 2) For IT assets with data storage capability, the PC/LPC coordinates with the OCIO or their Information System Security Officer (ISSO) to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset’s receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset’s return.
  - PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).

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<sup>1</sup> Procedures for excessing and/or disposing of ICE HQ asset apply to Washington, DC metropolitan area field offices that have paid into the support agreement between AM-PB, AM-ASB and its partner agency.



- 3) AM-ASB confirms that the correct asset is received, accepts the transfer in Sunflower.
- 4) AM-ASB screens the asset in accordance with the inter-agency agreement.
- 5) AM-ASB prepares a Certificate of Disposal (See Appendix C) and sends it to the receiving entity with the asset after removing and storing the ICE barcode label with the property documentation.

The Certificate of Disposal is a standard form available in the Property Management Forms section of the AM-PB's intranet page at

(b)(7)(E)

(b) and must include the signatures of two witnesses to the disposal. *(NOTE: This form is currently under review from ICE OPLA and Privacy for formal forms approval process)*

- The PC/LPC signs the Certificate of Disposal with two witnesses present.
  - If the barcode is destroyed during removal, the AM-ASB must make sure the full barcode has been removed from the asset, and must mark the barcode number and the incidence of destruction in the asset Sunflower record and/or documentation folder.
  - The receiving entity pays any costs associated with transferring the asset, including any shipping and/or handling fees.
- 6) The receiving entity signs and returns the Certificate of Disposal to AM-ASB.
  - 7) AM-ASB scans and uploads the signed Certificate of Disposal and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records), and records the Final Event as "Transfer Out To Another Federal Agency."
  - 8) AM-ASB maintains the signed Certificate of Disposal and any other supporting documentation for no less than three years after the transfer of the asset.

## **11.4 Internal Screening (21 Days)**

Once designated as "Excess," property is screened within ICE for 7 days and then throughout DHS for 14 days, totaling 21 days. However, ICE will not award property to a requesting DHS component until the conclusion of the 21 day internal screening period so as to give ICE priority in requesting excess assets.

### **11.4.1 Excess Property Needed Within ICE**

- 1) The PC/LPC identifies a need for the asset within ICE, either verbally or via email, and prepares a G-504 for the Receiving PC/LPC's signature.

- 2) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before transferring.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 3) The PC/LPC sends the G-504 to the Receiving PC/LPC along with the asset.
  - The Receiving Program Office pays any costs associated with transferring the asset, including any shipping and/or handling fees.
- 4) Upon receipt of the property, the Receiving PC/LPC signs the G-504 and returns the original to the Transferring PC/LPC.
- 5) The Receiving PC/LPC scans and uploads the G-504 into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 6) The Excess Clerk PC at the transferring Program Office performs an "Excess Redeploy" transaction in Sunflower to change the asset's status from "Excess" to "In Service" and initiates a transfer in Sunflower
  - The Excess Redeploy generates a request to the Receiving PC to accept the transfer in his/her steward code.
- 7) The Receiving PC/LPC accepts the transfer in Sunflower and verifies the steward code, location and asset user is correct.
- 8) The Receiving PC/LPC maintains a copy of the signed G-504 and any other supporting documentation for no less than three years after asset has been disposed of or transferred.

#### **11.4.2 Excess Property Needed Within DHS**

- 1) The interested DHS component contacts the PC/LPC in possession of the excess property to request the asset.
- 2) The PC/LPC prepares a DHS Form 560-3 for the receiving DHS component PC/LPC to sign.

- 3) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 4) The PC/LPC sends the DHS Form 560-3 to the receiving DHS component PC/LPC along with the asset.
  - The receiving DHS component pays any costs associated with transferring the asset, including any shipping and/or handling fees.
- 5) Upon receipt of the property, the DHS component PC/LPC or APO signs the **560-3** and keeps a copy for their records. The signed original is returned to the PC/LPC.
- 6) The PC/LPC scans and uploads the DHS -560-3 and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 7) The PC/LPC final events the record as a "Transfer to Another Agency within DHS."
- 8) The PC/LPC maintains the signed DHS 560-3 and any other supporting documentation for no less than three years after asset has been disposed of or transferred.

For additional information and step-by-step instructions on uploading supporting documentation, refer to the [Sunflower Fleet Maintenance Module Training Guide](#), [ICE Sunflower Training Guide](#), [Personal Property Operations Handbook \(PPOH\)](#), chapters 6 and 7 and the [Attaching Documents to Sunflower Records Quick Reference Guide](#) for further guidance.

## **11.5 External Screening (21 Days)**

- 1) If the asset is not claimed by the end of the 21 day internal screening within ICE and DHS, it is reported to GSA. This reporting occurs through an automatic batch upload into GSAXcess® via the Sunflower/GSAXcess® interoperability function for all assets that are recorded in Sunflower. All other assets must be manually entered into GSAXcess®.

- 2) Excess property successfully processed through the batch upload receives an 'Item Control Number' in GSAXcess®. The Item Control Number links property records in GSAXcess® to those in Sunflower and is included along with the date of the upload in the 'GSA Excess Information' field of the 'Maintain Excess Assets' screen in the Sunflower Excess Module. A blank GSA Excess Information field indicates the property record has not been batch uploaded into GSAXcess®
- 3) Item Control Numbers for all ICE property that is automatically uploaded into GSAXcess® will begin with the ICE Activity Address Code (AAC) of 7031AA, regardless of the ICE Program Office or location that owns the asset. The AAC is a six digit alpha-numeric code assigned to identify specific units, activities, or organizations that have procurement authority and authority to requisition and receive excess or surplus property.
- 4) The batch upload will not include excess property that has not been designated as "Excess" in Sunflower or has been transferred and/or final evented before the end of the 21 day internal screening period.
- 5) Accountable personal property that is not recorded in Sunflower must be manually entered into GSAXcess® with the AAC code 7031AA.

### **11.5.1 Computers for Learning Program**

Computers for Learning (CFL) is a program that allows Federal agencies to provide computers to educational organizations in accordance with Executive Order 12999, which directs Federal agencies to give "highest preference to schools and nonprofits in the transfer of educationally useful federal equipment." An educational nonprofit entity is eligible for CFL computers if it meets all of the following criteria:

- Is tax exempt under section 501 (c) of the U.S. tax code.
- Serves some portion of the pre-kindergarten through grade 12 population.
- Operates exclusively for the purpose of education.
- Submits the request on the school's letterhead.

Schools and/or educational non-profit organizations that wish to receive these computers must register with the CFL program via the CFL website ([www.computers.fed.gov](http://www.computers.fed.gov)).

### **11.5.2 Pre-selected CFL Recipient**

If the Program Office identifies a CFL program participant to receive the asset, before or during the course of the internal screening process, the PC/LPC should work expeditiously to transfer the asset directly to the CFL participant before the asset is automatically uploaded into GSAXcess® at the end of the 21 day internal screening period.

NOTE: If an ICE office has already identified a CFL participant to whom it wants to transfer the asset, but was unable to complete the transfer before the asset was batch uploaded to GSAXcess®, it can remove the asset from participating in CFL screening.

- The PC/LPC instructs the pre-selected CFL participant to request the asset via the CFL program website.
  - The CFL program notifies GSAXcess® of the request electronically.
  - GSAXcess® forwards the pre-selected CFL participant's request via email to the PC/LPC for processing (please refer to steps 1 through 11 in Section 11.5.3).
- 1) The PC/LPC prepares an SF-122 (See Appendix K) and Certificate of Disposal for the CFL recipient to sign.
    - Both an ICE official and an authorized school official (Principal, Vice Principal, Administrator, etc.) must complete and sign the Certificate of Disposal.
  - 2) The PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
    - The PC/LPC completes a G-574 to indicate that OCIO has temporary custody of the asset for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
    - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
    - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
  - 3) The PC/LPC removes and stores the ICE barcode label with the property documentation.
    - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the form of destruction in the asset Sunflower record and/or documentation folder.
  - 4) The PC/LPC signs the Certificate of Disposal with two witnesses present.
  - 5) The PC/LPC sends the SF-122 and Certificate of Disposal to the CFL recipient along with the asset.
    - The CFL recipient pays any costs associated with transferring the asset, including any shipping and/or handling fees.
  - 6) The CFL recipient signs and returns the original SF-122 and Certificate of Disposal to the PC/LPC.

- 7) The PC/LPC scans and uploads the SF-122, Certificate of Disposal, and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
  - 8) The PC/LPC final events the record to “Donation to a School/Non-Profit Educational Inst.” The school’s registration code, which can be obtained from the NUO, must also be included.
  - 9) The PC/LPC maintains the SF-122, Certificate of Disposal, and any other supporting documentation for no less than three years after the transfer of the asset.
- Supporting documents for excess property screened externally include:
    - Transfer Order (e.g., SF-122)
    - Certificate of Disposal
    - Shipping documentation
    - Barcode label (retained in hardcopy)

### **11.5.3 Non Pre-selected CFL Recipient**

CFL eligible assets not selected and/or final evented at the end of the 21 day internal screening process will be batch uploaded into GSAXcess® and made available exclusively for selection by CFL program participants for the first 7 days out of the 21 day internal screening period. GSAXcess® automatically designates CFL eligible assets for participation in CFL screening based on the asset’s Federal Supply Code (FSC). The Item control number is used for reference and is posted in Sunflower when batch upload is complete.

If a CFL participant requests the excess property via the CFL program website, the CFL program will notify GSAXcess® of the request electronically. GSAXcess® will forward an allocation request via email to the designated PC/LPC for processing.

- 1) The PC/LPC logs into the GSAXcess® ‘View/Allocate Requested Item’ screen and approves the request to allocate the property to the CFL participant.
- 2) Upon the PC/LPC’s approval of the allocation request, GSAXcess® generates a SF-122 and sends it electronically to the PC/LPC, designated ICE HQ Approving Official, and CFL recipient for approval.
- 3) The PC/LPC prepares a Certificate of Disposal for the CFL recipient to sign.
  - Both an ICE official and an authorized school/educational non-profit official (Principal, Vice Principal, Administrator, etc.) must complete and sign the Certificate of Disposal.

- 4) Once the PC/LPC and ICE HQ Approving Official have signed the SF-122, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to indicate that OCIO has temporary custody of the asset for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 5) The PC/LPC removes and stores the ICE barcode label with the property documentation.
  - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the form of destruction in the asset Sunflower record and/or documentation folder.
- 6) The PC/LPC signs the Certificate of Disposal with two witnesses present.
- 7) The PC/LPC sends the Certificate of Disposal to the CFL recipient along with the asset.
  - The CFL recipient pays any costs associated with transferring the asset, including any shipping and/or handling fees.
- 8) The CFL recipient signs and returns the original SF-122 and Certificate of Disposal to the PC/LPC.
- 9) The PC/LPC scans and uploads the SF-122, Certificate of Disposal, and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 10) The PC/LPC final events the record to "Donation to a School/Non-Profit Educational Inst." The school's registration code, which can be obtained from the ICE NUO, must also be included.
- 11) The PC/LPC retains the fully executed SF-122, Certificate of Disposal, and any other supporting documentation for no less than three years after the transfer of the asset.

#### **11.5.4 Excess Property Re-Utilized by Other Federal Agencies**

Excess assets that are not selected during internal screening or for participation in the CFL Program are made available for re-utilization by other Federal agencies for 21 days. Excess property that is screened for CFL Program use, but not selected by the end of the 7-day CFL

Program screening period in GSAXcess, is eligible for re-utilization by other Federal agencies; however, the screening period is limited to 14 days as the 7-day CFL Program screening period counts towards the 21-day external screening process.

If an asset is requested by a federal agency outside DHS, GSA coordinates the transfer of the asset. The other federal agency may be required to reimburse ICE for the fair value of the property. The fair value is determined by ICE (See Chapter 7, Acquisition Costs and Values).

- 1) Upon approving the allocation of excess property, GSAXcess® generates an electronic notification to the requesting agency's Approving Official to advise that electronic approval of an SF-122 is required for excess property selected by another Federal agency.
- 2) Once the requesting agency's Approving Official approves the SF-122 electronically, GSA signs the SF-122, requisitions the property in GSAXcess®, and sends a copy of the fully executed SF-122 to both the PC/LPC and the requesting agency.
- 3) The requesting Federal agency coordinates the transfer of the asset with the PC/LPC.
- 4) The PC/LPC prepares a Certificate of Disposal for the receiving agency to sign.
- 5) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 6) The PC/LPC removes and stores the ICE barcode label with the property documentation.
  - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the incidence of destruction in the asset Sunflower record and/or documentation folder.
- 7) The PC/LPC signs the Certificate of Disposal with two witnesses present.
- 8) The PC/LPC sends the Certificate of Disposal to the receiving agency along with the asset.



- The receiving agency pays any costs associated with transferring the asset, including any shipping and/or handling fees.
- 9) The receiving agency signs and returns the original Certificate of Disposal to the PC/LPC.
  - 10) The PC/LPC scans and uploads the SF-122, Certificate of Disposal, and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
  - 11) The PC/LPC final events the Sunflower record to “Transfer of Excess to Another Federal Agency – SF-122.”
  - 12) The PC/LPC maintains the SF-122, Certificate of Disposal, barcode labels, and any other supporting documentation for no less than three years after the transfer of the asset.

## **11.6 Donating Property**

If an excess asset has not been re-utilized by the completion of the 21 day external screening process, the asset becomes surplus property and is made available for donation to non-Federal entities that requested it during external excess screening for five days via GSAXcess®. An asset must be donated to a non-Federal entity in compliance with 41 CFR 102-37. The major categories of eligible recipients are:

- Public agencies
  - Non-profit educational and public health activities
  - Non-profit and public programs for the elderly
  - Public airports
  - Providers of assistance to the homeless
- 1) Upon approving the allocation of surplus property, GSAXcess® generates an electronic notification to the requesting non-Federal entity’s Approving Official to advise that electronic approval of an SF-123 Transfer Order Surplus Personal Property (See Appendix L) is required for property they selected during the external excess screening process.
  - 2) Once the requesting non-Federal entity’s Approving Official approves the SF-123 electronically, GSA signs the SF-123, requisitions the property in GSAXcess®, and sends a copy of the fully executed SF-123 to both the PC/LPC and the requesting non-Federal entity.
  - 3) The requesting non-Federal entity coordinates the transfer of the asset with the PC/LPC.
  - 4) The PC/LPC prepares a Certificate of Disposal for the requesting non-Federal entity to sign.

- 5) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 6) The PC/LPC removes the ICE barcode label and stores it with the property documentation.
  - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the form of destruction in the asset Sunflower record and/or documentation folder.
- 7) The PC/LPC signs the Certificate of Disposal with two witnesses present.
- 8) The PC/LPC sends the Certificate of Disposal to the requesting non-Federal entity along with the asset.
  - The receiving entity pays any costs associated with transferring the asset, including any shipping and/or handling fees.
- 9) The receiving non-Federal entity signs and returns the original Certificate of Disposal.
- 10) The Transferring PC/LPC scans and uploads the SF-123, Certificate of Disposal, and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 11) **The Transferring PC/LPC creates a final event record in Sunflower as “Donation to other Non-Federal Recipients.”**
- 12) The PC/LPC maintains the signed SF-123, Certificate of Disposal, barcode labels, and any other supporting documentation for no less than three years after the transfer of the asset.

## **11.7 Disposing of Property through Sales**

If an excess asset has not been re-utilized or donated, then it may be made available for sale to the public via GSA as authorized by the approved SF-120. GSA offers several options to sell

property for a fee, and will determine which method is most appropriate. Avenues for selling property through GSA include:

- GSA Auctions®
- Live auction
- Fixed price
- Drop-by
- Negotiated
- Sealed bid

ICE can also elect to manage the sale of property itself by obtaining an approved waiver from GSA and working with an approved Contracting Officer to conduct the sale. Details on obtaining a waiver are available by emailing the Federal Asset Sales Central Planning Office at [fasplanningoffice@gsa.gov](mailto:fasplanningoffice@gsa.gov).

NOTE: Documents that must be retained and scanned into Sunflower for attachment to the asset record include:

- Form SF-120
- Form SF-122
- Certificate of Disposal
- Barcode labels
- Other documents identified as important to the disposal phase

Following the sale of property, it must be removed from the financial records in the period in which the sale takes place. No further depreciation should be recognized once the property has been identified as held for sale. Once property has been sold, it must be final evented in Sunflower.

For additional guidance on disposal of personal property through sale, see:

- *Personal Property Operations Handbook*, Chapter 11, sections 11.2 & 11.7
- *Personal Property Acquisition Process & Procedure*
- *Fleet Disposal Process & Procedure*
- *Fleet Management Handbook*, Chapters 10
- *Sunflower Training Guide: Introduction to ICE Personal Property Asset Management*
- *Sunflower Asset Management System Fundamentals*, Chapters 32, 33, and 34

### **11.7.1 GSA Auctions®**

The GSA Auctions® ([www.gsaauctions.gov](http://www.gsaauctions.gov)) offers the general public the opportunity to bid electronically on a wide array of Federal assets. The auctions are completely web-enabled, allowing all registered participants to bid on a single item or multiple items (lots) within specified timeframes.

Unless specified otherwise, GSAXcess® will automatically transfer records for property that cannot be re-utilized or donated to GSA Auctions® for sale.

### **11.7.2 MySales**

MySales allows Federal agencies to monitor the status of their surplus and exchange/sale property that has transitioned into the GSA Sales Program. By using MySales, agencies will have the ability to report, modify, and maintain information on their property for sale.

To access MySales:

- 1) Obtain an application from GSA at (b)(7)(E)
- 2) Submit the application to the ICE NUO

### **11.7.3 Sales Process**

For sales through GSA, specific processes must be followed to prepare the asset for sale and complete the transaction in accordance with the regulations under 41 CFR 102-38.

- 1) Once an asset is purchased, the purchaser coordinates the transfer of the asset with the PC/LPC.
- 2) The PC/LPC prepares a Certificate of Disposal for the purchaser to sign.
- 3) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 4) The PC/LPC removes and stores the ICE barcode label with the property documentation.
  - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the form of destruction in the asset Sunflower record and/or documentation folder.
- 5) The PC/LPC signs the Certificate of Disposal with two witnesses present.

- 6) The PC/LPC sends the Certificate of Disposal to the purchaser along with the asset.
  - The purchaser pays any costs associated with transferring the asset, including any shipping and/or handling fees.
- 7) The purchaser signs and returns the original Certificate of Disposal to the PC/LPC.
- 8) The PC/LPC scans and uploads the signed Certificate of Disposal and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 9) The PC/LPC creates a final event record in the Sunflower Excess Module for “Exchange, Sale or Trade-in” as applicable.

**IMPORTANT: Following the sale of Personal Property, it is imperative that the PC/LPC ensures that the asset is final evented in Sunflower in the period (fiscal year) in which the sale takes place.**

- 10) The PC/LPC maintains the signed Certificate of Disposal and any other supporting documentation for no less than three years after the transfer of the asset.

#### **11.7.4 Exchange/Sale of Property**

When acquiring replacement property, Federal agencies may exchange or sell similar items and may apply the exchange allowance or proceeds of sale in whole or in part payment for the property acquired. Disposal of property through exchange/sale occurs outside of the excess screening and disposal process. The exchange/sale process must be completed in accordance with the regulations under 41 CFR 102-39.

- 1) The PC/LPC completes a SF-126 Report of Personal Property for Sale form (See Appendix M) and sends the original to GSA to report the exchange/sale property for sale.
- 2) The PC/LPC maintains a copy of the SF-126 with the property documentation.
- 3) GSA determines the appropriate sales method and makes the asset available for sale.
- 4) Once the asset is purchased, the purchaser coordinates the transfer of the asset with the PC/LPC.
- 5) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before sending.

- The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 6) The PC/LPC removes and stores the ICE barcode label with the property documentation.
    - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the form of destruction in the asset Sunflower record and/or documentation folder.
  - 7) The PC/LPC signs the Certificate of Disposal with two witnesses present.
  - 8) The PC/LPC delivers the asset to the purchaser along with the Certificate of Disposal.
  - 9) The purchaser signs and returns the original Certificate of Disposal or an authorized GSA Bill of Sale to the PC/LPC.
  - 10) The PC/LPC scans and uploads the signed SF-126, Certificate of Disposal, and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
  - 11) The PC/LPC final events the record in the Sunflower Management module as "Exchange/Sale." The PC must also provide to the sales proceeds.

**IMPORTANT: Following the sale of Personal Property, it is imperative that the PC/LPC ensures that the asset is final evented in Sunflower in the period (fiscal year) in which the sale takes place.**

- 12) The PC/LPC maintains the signed Certificate of Disposal and any other supporting documentation for no less than three years after the transfer of the asset.

### **11.7.5 Sales Proceeds**

Sales proceeds are the funds that are returned to ICE on the sale of personal property. Net sales proceeds (sales proceeds less GSA's direct and indirect costs) that are reimbursable to ICE must be distributed to ICE via the On-line Payment and Accounting Control System (OPAC). GSA retains a portion of the proceeds from the sale of non-reimbursable surplus property. The net proceeds will be deposited to miscellaneous receipts of the Treasury.

## 11.8 Abandonment or Destruction

If an asset has not been re-utilized, donated, or sold, it may be abandoned or destroyed in some circumstances. In many cases, disposal by abandonment or destruction is strictly mandated by law, regulation, or ICE directive for reasons of public health, safety, or security. No property should be abandoned or destroyed without thoroughly researching these requirements regardless of whether they are identified in this handbook or not. Written approval from GSA or NUO is required before property can be abandoned or destroyed.

Abandonment is discouraged except in the rare instances when it is deemed most beneficial to the Government by following the procedures below.

NOTE: Personal effects of defendants or detainees are not to be considered “personal property” for the purposes of the Personal Property Management Policy or the Personal Property Operations Handbook.”

- 1) Upon receipt of written GSA disposal approval, the PC/LPC identifies the proper authority or justification for the disposal. These authorities are:
  - The property has no commercial value. No commercial value means that the property, through determination, has neither utility nor monetary value (either as an item or as scrap).
  - The cost of care, handling, and preparation of the property for sale would be greater than the expected sale proceeds (estimated fair value).
  - A law, regulation, or directive requires abandonment or destruction.
  - Written instructions by a duly authorized official (e.g., health and safety officer or security officer) directing abandonment or destruction.
- 2) Abandonment or destruction of ICE surplus property must be documented properly and must meet all audit trail requirements (i.e. all supporting documentation from acquisition to disposal must be present, and for a period of 3 years after the disposal takes place). Great care must be taken to fully justify and document all actions related to abandonment or destruction.
- 3) Upon delegated authority from the ICE APO, the PC/LPC prepares a written finding justifying the abandonment or destruction action (for additional detail see 41 CFR 102-36). The written finding includes:
  - A detailed description of the property including the property control number, serial number, condition, and total acquisition cost.
  - The authority for the abandonment or destruction action along with any pertinent supporting documentation.
  - A statement describing the proposed method of destruction (i.e., burning, burying) or the abandonment location with guidance from a duly authorized official on how to dispose of the asset safely.

- A statement from the duly authorized official that the proposed abandonment or destruction action is not detrimental or dangerous to public health or safety and will not infringe on the rights of other persons.
  - The signature of the PC/LPC approving the abandonment or destruction of property with an acquisition cost below \$1,000. The ICE APO's signature is required for personal property with an acquisition cost of over \$1,000.
- 4) The PC/LPC provides public notice of the abandonment or destruction action for a period not less than seven calendar days. Any exceptions to this notice must comply with the 41 CFR 102-36. The public can be notified by posting announcements in public places or publishing the announcement in organizational newsletters and must include:
- General description of the property
  - Date and location of the abandonment or destruction action

### 11.8.1 Abandonment

- 1) The PC/LPC prepares and forwards the written justification and Certificate of Disposal to ICE APO for approval.
- 2) The ICE APO indicates that the asset is to be abandoned in accordance with the instructions provided by the duly authorized official in the written justification and returns the Certificate of Disposal to the PC/LPC.
- 3) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset's receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset's return.
  - **The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).**
  - The PC/LPC submits the signed SF-120 to the ICE NUO through his or her HPPM.
- 4) The PC/LPC removes and stores the ICE barcode label with the property documentation.
  - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the form of destruction in the asset Sunflower record and/or documentation folder.



- 5) The PC/LPC signs the Certificate of Disposal with two witnesses present.
- 6) The PC/LPC abandons the asset in its existing location.
- 7) The PC/LPC scans and uploads the Certificate of Disposal and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 8) The PC/LPC Final Events the record in Sunflower as “Abandoned” when applicable.
- 9) The PC/LPC maintains the signed Certificate of Disposal and any other supporting documentation for no less than three years after the abandonment of the asset.

### **11.8.2 Destruction**

- 1) The PC/LPC prepares and forwards the written justification and Certificate of Disposal to the ICE APO for approval.
- 2) The ICE APO approves the Certificate of Disposal and indicates that the asset is to be destroyed in accordance with the instructions provided by the duly authorized official in the written justification.
- 3) For IT assets with data storage capability, the PC/LPC confirms OCIO approval of the SF-120 and coordinates with the OCIO to ensure that the asset is sanitized before shipping.
  - The PC/LPC completes a G-574 to temporarily transfer custody of the asset to the OCIO for sanitizing. NOTE: Both the PC/LPC and personnel that the asset will be assigned to must sign the form upon the asset’s receipt and return.
  - OCIO sanitizes the asset and returns it to the PC/LPC along with the Media Sanitization Form (See Appendix D). NOTE: Both the OCIO POC and the PC/LPC must sign the form upon the asset’s return.
  - The PC/LPC scans and uploads the Media Sanitization Form into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
  - The PC/LPC submits the signed SF-120 to the ICE NUO through his or her HPPM.
- 4) The PC/LPC removes and stores the ICE barcode label with the property documentation.
  - If the barcode is destroyed during removal, the PC/LPC must make sure the full barcode has been removed from the asset, and must mark the barcode number and the incidence of destruction in the asset Sunflower record and/or documentation folder.
- 5) The PC/LPC signs the Certificate of Disposal with two witnesses present.

- 6) The PC/LPC delivers the asset to the disposing entity along with the Certificate of Disposal; examples include UNICOR and eWaste.
- 7) The Disposing entity signs and returns the original Certificate of Disposal to the PC/LPC.
- 8) The PC/LPC scans and uploads the Certificate of Disposal and any other supporting documentation into the appropriate Sunflower record within 5 days of receipt (See Chapter 6, Creating Property Records).
- 9) The PC/LPC final events the record in Sunflower as “Recycled”.
  - The disposing agency generally recycles most property it receives. If, however, the PC/LPC knows with certainty that property will be destroyed, the Sunflower record should be final evented as “Destroyed”.
- 10) The PC/LPC maintains the signed Certificate of Disposal and any other supporting documentation for no less than three years after the destruction of the asset.

## **CHAPTER 12**

### **12. REPORTING REQUIREMENTS**

#### **OVERVIEW**

ICE is required to complete and file asset related reports for various stakeholders. In addition to financial reports, GSA requires ICE to report annual property management activity in such areas as disposal, physical inventory, and donation through the CFL program. The DHS and ICE AM-PB also may require Program Offices to complete ad hoc reports.

#### **PROCEDURES**

##### **12.1 Monthly Reports**

- 1) Changes in capitalized asset status must be reported to AM-PB, for new incoming assets, as well as adjustments to existing asset records, and outgoing disposed assets. Changes to capital assets and their depreciation are reported by AM-PB to OFM on a monthly basis.
- 2) All ROS documentation must be submitted by all Programs to AM-PB for tracking and accountability purposes on a monthly basis. AM-PB follows assets from acquisition to disposal and needs the documentation on hand for audit purposes.

##### **12.2 Annual Report of Lost, Damaged, or Destroyed Property**

- 1) Within 60 calendar days after the close of every fiscal year, and on a quarterly basis, ICE submits a single consolidated Annual Report of Lost, Damaged, or Destroyed Property (LDD) in memorandum format to DHS. The report is compiled from the input of Headquarters, field offices, and other organizations.
- 2) The PC/LPC submits the LDD report to their HPPMs on a monthly basis via email. The report is required monthly even if there has been no LDD to report (negative report). Negative reports contain information regarding assets that have been lost, damaged, or destroyed, as they will be counted as a loss against the property and possibly financial record.
- 3) PC/LPC follows all disposal guidance for assets that have been damaged (See Chapter 11, Disposal)
- 4) The HPPM submits the consolidated LDD report to the AM-PB. Negative reports are required.
  - Negative reports are reports that must be submitted stating that no LDD has occurred. Negative reports are required so the AM-PB has an official response on file from each Program Office.

- 5) The AM-PB submits the consolidated LDD report to DHS by November 30 for the previous fiscal year. Negative reports are required.

NOTE: Specific reporting instructions will be distributed by AM-PB on a yearly basis noting when the reports are due.

### **12.3 Government Property Furnished to Contractors**

- 1) Within 90 calendar days after the beginning of the calendar year, each organizational element submits a single consolidated report for Government Property Furnished to Contractors (GFE). The report is compiled from the input of Headquarters, field offices, and other field organizations.
- 2) The APO requests that contractors complete a GFE to Contractors report, inventorying all the government assets in the contractor's possession.
- 3) The APO submits the GFE to Contractors report to HPPMs by March 1 of each fiscal year. Negative reports are required.
- 4) The HPPM submits the consolidated GFE Report to the AM-PB by March 15 of each fiscal year. Negative reports are required.
- 5) The AM-PB submits consolidated GFE Reports to DHS Office of Personal Property Management by March 30 of each fiscal year. Negative reports are required.

### **12.4 Annual Inventory Plan**

For the current fiscal year, the AM-PB submits an Annual Inventory Plan to DHS AM-PB by January 15 annually outlining its plan for conducting an annual physical inventory

### **12.5 Excess Property Furnished to Non-Federal Recipients**

- 1) Within 60 calendar days after the close of each fiscal year, each executive agency must submit a single consolidated report of all personal property furnished to non-Federal recipients (donation). The report is compiled from the input of Headquarters, field offices, and other field organizations.
- 2) The APOs request all information regarding Excess Property Furnished to Non-Federal Recipients from relevant parties, inventorying all government property in the parties' possession.
- 3) The APOs submit the Excess Property Furnished to Non-Federal Recipients report to their HPPMs by October 15 of each fiscal year. Negative reports are required.
- 4) The HPPMs submit consolidated Excess Property Furnished to Non-Federal Recipients report to the AM-PB by November 1 of each fiscal year. Negative reports are required.

- 5) The AM-PB submits the consolidated Excess Property Furnished to Non-Federal Recipients report to DHS AM-PB, no later than March 30 of each fiscal year.

## **12.6 Exchange / Sale Transactions**

- 1) The APO requests all information regarding any Exchange / Sale Transactions from relevant parties.
- 2) The APO submits the Exchange / Sale Transactions report to the HPPM by October 15 of each fiscal year. Negative reports are required.
- 3) The HPPMs submits the consolidated Exchange / Sale Transactions report to the AM-PB by November 1 of each fiscal year. Negative reports are required.
- 4) The AM-PB submits the consolidated Exchange / Sale Transactions report to DHS AM-PB no later than November 30 of each fiscal year. Negative reports are required.

## **12.7 Computers for Learning Donations**

Except on very rare occasions, CFL donations are completed through the CFL website, <http://computersforlearning.gov/>. In the event that a CFL donation is not completed through the CFL website, the following process applies:

- 1) The APO requests all documentation from PCs involved with the CFL Donation program and compiles them into a single report.
- 2) The APO submits the CFL Donation report to the HPPM by November 1 of each fiscal year.
- 3) The HPPM submits the consolidated CFL Donation report to the AM-PB by November 15 of each fiscal year.
- 4) The AM-PB submits the consolidated CFL Donation report to DHS AM-PB no later than November 30 of each fiscal year.

## **12.8 Personal Property Impairments**

Total (full) Impairment is when General Property Plant and Equipment (G-PP&E) is no longer capable of providing service in the operations of the entity prior to the end of its estimated useful life, i.e., the events or changes in circumstances that lead to impairments are not considered normal and ordinary. Partial Impairment is less than full or total impairment.

Some common indicators of asset impairment include the following:

- Evidence of physical damage

- Enactment or approval of laws or regulations which limit or restrict general PP&E (G-PP&E) usage
- Changes in environmental or economic factors
- Technological changes or evidence of obsolescence
- Changes in the manner or duration of use of G-PP&E
- Construction stoppage or contract termination, and G-PP&E idled or unserviceable for excessively long periods

In the event of a natural disaster or any other impairment of a capitalized asset, the VCO/PC/LPC shall notify their HPPM/HPFM of the asset impairment and provide the information listed in the example chart below on a spreadsheet to their HPPM/HPFM via email and attach the appropriate supporting documentation in a PDF file (*required supporting documentation is indicated by an asterisk*):

Capitalized Asset Type (fleet or non-fleet)	Sunflower Barcode	VIN (fleet) or Serial Number (non-fleet)	Full (can no longer be used) or Partial Asset (will continue to use)*	Asset in Service ( Ycs/No)	Date Taken out of Service*
<i>Ex: Fleet</i>	<i>CS500000</i>	<i>1G3FH4NK50S7891</i>	<i>Full</i>	<i>No</i>	<i>2/19/20XX</i>

\*Provide supporting documentation (e.g., disposal documentation, cost estimates, etc.)

The HPPM/HPFM shall review asset impairment documents for completeness, consolidate all information received from the VCO/PC/LPC into a single spreadsheet and attach supporting documentation in a PDF file and submit to the OAFM AM-PB Director or designated point-of-contact (POC) ([PropertyBranchObligDoc@ice.dhs.gov](mailto:PropertyBranchObligDoc@ice.dhs.gov)) after impairment occurs or after a significant event.

The OAFM AM-PB POC will review spreadsheets received from Program Offices for completeness and calculate estimated percentage of loss for capitalized assets. The AM-PB Director will sign/approve the OFM Personal Property Impairment Survey form and submit to the OFM Capitalized Property Mailbox as required.

The OAFM AM-PB and the VCO/PC/LPC/HPPM/HPFM must maintain adequate electronic or hard copy documents and supporting documentation for capitalized asset impairments for 5 years in order to meet internal administrative needs, for legal purposes, and program financial audit requirements until further guidance is received.

**For further guidance refer to the ICE Office of Financial Management Personal Property Impairments SOP.**

## **CHAPTER 13**

### **13. MONITORING AND OVERSIGHT FUNCTIONS**

#### **OVERVIEW**

Quality review takes place at various points throughout the asset management lifecycle. Quality reviews verify that all property is managed in accordance with federal regulations, policies, and accountability standards. Reviews are conducted by the Office of Assurance and Compliance (OAC), Office of Financial Management (OFM), and am-PB. The goal is to improve the accuracy, completeness, and value of Sunflower records and the resulting financial transactions.

#### **PROCEDURES**

##### **13.1 Acquisition Reviews**

- 1) ORG performs monthly quality reviews that balance monies spent against assets that are coming into the organization on a monthly basis, ensuring assets that have been purchased have been entered in Sunflower and that all source documentation is available and correct, etc. Several Sunflower entries include:
  - Open obligations vs. Sunflower records
  - Vehicle production reports vs. Sunflower additions
  - Sunflower capital asset records contain supporting documentation
  - Documentation supports asset value
- 2) OFM runs a monthly report of assets in Sunflower to identify capital assets and adjust FFMS accounts accordingly.
- 3) On a quarterly basis, AM-PB conducts assessment analyses of Sunflower data to ensure that supporting documentation has been uploaded timely
- 4) On a monthly basis, AM-PB will run a report from Sunflower showing all personal property that has been added to the system with an initial event of: GSA lease, capital lease and/or operating lease. This report will then be sent over to OFM for review.

##### **13.2 Inventory Reviews**

- 1) AM-PB performs quality assurance reviews of inventory results throughout the annual inventory process and provides feedback to Program Offices as needed.
- 2) AM-PB performs an end-of-inventory quality control review.
- 3) AM-PB reviews inventory data from selected sites to evaluate the success of the inventory and to identify lessons learned.

- 4) OFM reviews inventory results quarterly for newly added capitalized assets and adjusts FFMS to reflect correct depreciation of assets or other adjustments.
- 5) OAC and AM-PB review Sunflower records created during inventory to determine if assigned value is supportable.
- 6) OAC and AM-PB conduct periodic quality checks of inventory samples throughout the fiscal year and work with Program Offices to resolve discrepancies.

### **13.3 Excessing Reviews**

- 1) The ICE NUO receives approved SF-120s (See Appendix J) and maintains record of ICE property designated as excess for submission to OAC during monthly quality assurance reviews.

### **13.4 Disposal Reviews**

- 1) OAC compares vehicle disposal reports vs. Sunflower retirements.
- 2) OAC compares GSA disposal reports vs. Sunflower retirements.
- 3) OFM runs monthly Sunflower reports to identify disposed accountable capital assets and adjusts property, plant, and equipment accounts in FFMS accordingly.



## CHAPTER 14

### 14. PERSONAL PROPERTY RECORDS MANAGEMENT

In general, a record is recorded information, in any form, including data in computer systems, created or received and maintained by an organization or person in the transaction of business or the conduct of affairs and kept as evidence of such activities, which are the subject of public records requests, litigation, court orders or audits until the special need for the retention ends.

Under the Federal Records Act (44 USC § 31), agencies are not allowed to destroy records without an approved records retention schedule. ICE personal property records regardless of the format or storage media (e.g., electronic files) should not be destroyed without consulting the Office of Information Governance and Privacy (IGP)-Records Division who will ensure that all ICE records management is in compliance with the approved records schedules issued by the National and Records Administration (NARA).

The following quick-reference records retention periods for personal property records is the accepted and established time to retain records (life of the record). For additional information regarding records management, contact the ICE office of IGP-Records Division (RD).

<b>Table 10-7: Quick-Reference Personal Property Records Retention Schedule</b>	
<b>Personal Property Record</b>	<b>Retention Period</b>
Personal Property Sales, Acquisition and Valuation Document Information (Case files, G-514, G-504...) Official record held in the same Office of record All other copies	Destroy 6 years after final payment or cancellation, but longer retention period is authorized if required for business use, GRS 1.1, item 010 Destroy when business use ceases, GRS 1.1 item 011
Personal Property Card (G-574, G-570...)	Destroy 2 years after completion, GRS 3 ITEM 9B
Report of Survey (ROS)	Destroy 2 years after date of ROS action or date of posting medium, GRS3 ITEM 9C
Other General Personal Property Report – Official record held in the same Office of record All other copies	Destroy 6 years after final payment or cancellation, but longer retention period is authorized if required for business use, GRS 1.1, item 010 Destroy when business use ceases, GRS 1.1 item 011
Personal Property Disposal Document Information (Case files, SF-120, SF-122, ICE 12-023, Certificate of Wipe...) – Official record held in the same Office of record All other copies	Destroy 6 years after final payment or cancellation, but longer retention period is authorized if required for business use, GRS 1.1, item 010 Destroy when business use ceases, GRS 1.1 item 011
Personal Property Correspondence	Destroy 2 years after completion, GRS 4 ITEM 1
Inventory Files (Case files, ICE 12-101a, ICE 12-103a, ICE-12-104...)	Destroy 2 years after completion, GRS 3 ITEM 9A
Personal Property capitalized impairment case files	Destroy 5 years after completion
<i>This is not an extensive list; for the disposition of other administrative-related personal property records, Program Offices should contact AM-PB or IGP-RD for additional advisement.</i>	
<i>NOTE: Fleet records containing SPII/PII information should be handled in accordance with ICE's Privacy policy, which can be accessed at <a href="#">ICE Privacy Guidance</a></i>	

# GLOSSARY

## A

**Abandoned (or Unclaimed Property):** Personal property that is found on premises owned or leased by ICE and is subject to the filing of a claim by the former owner within 3 years of vesting of title in the United States.

**Accountability:** The act of maintaining an account (record) for personal property by providing a complete audit trail for property transactions from receipt to final disposition.

**Accountable Personal Property:** The personal property with an initial acquisition cost at, or above, a specific threshold [\$5,000 at ICE], and items designated as sensitive, that must be controlled and recorded in the organization's automated control system. Accountable items may be either capitalized or non-capitalized.

**NOTE:** Regardless of whether property meets the definition of "accountable personal property", ICE organizations must develop and maintain internal controls that provide reasonable assurance that all property is managed in accordance with federal laws, regulations, and DHS and ICE policy.

**Acquisition:** To procure, purchase, or obtain personal property in accordance with Federal Acquisition Regulations (FAR) and ICE Management Directives, including, but not limited to transfer, donation, forfeiture, manufacture, or production at Government-owned plants or other facilities.

**Acquisition Cost:** The unit price of an item including all costs required to put the asset into its intended use.

**Activity Address Code (AAC):** The six-position alpha-numeric code assigned to identify specific units, activities, or organizations that have procurement authority and authority to requisition and receive excess or surplus property. The AAC is used to identify and bill requestors of excess property for shipping/handling costs.

**Administratively Controlled Property:** Property with an acquisition cost below \$5,000 that is not recorded as sensitive, which is subject to reasonable controls relative to property values. At a minimum, consumable property (supplies and spare parts) should have double entry accounting records as to what was received and to whom it was issued.

## B

**Barcode:** A Personal Property Control Number (PCCN) used to identify Personal Property. It must comply with the design, specifications, and standards established and approved by AM-PB.

**Boards of Survey:** Standing or ad hoc committees designated, as needed, to adjudicate Reports of Survey. The Program Board of Survey adjudicates Reports of Survey referred from the APO

to the Headquarters Program Property Manager. In the case of a National Board of Survey, Reports of Survey are referred from the Headquarters Program Property Manager to the AM-PB.

## C

**Capital Leases:** Transfer substantially all the benefits and risks of ownership to the lessee and transfers ownership of the property to the lessee by the end of the lease term or contains an option to purchase the leased property at a bargain price.

**Capitalized Software:** Software (COTS, internally developed software, or contractor developed software) that is \$750,000 or more of developmental phase cost. Prior to October 1, 2003, the capitalization threshold was \$500,000.

**Capitalization:** Financial management term that describes the function of recording the total acquisition cost of an item in the general ledger of ICE's financial accounts in order to accurately reflect the agency's investment in the asset. The recording of and carrying forward of an expense into one or more future periods, results in expensing the cost of an asset over the remainder of its useful life by matching the benefit gained from that expenditure with the associated cost.

**Capitalized Personal Property:** Property with an initial cost at or above the criteria established by the GAO in Title 2 of its "Policy and Procedures Manual for Guidance of Federal Agencies", which is recorded in the general ledger of the financial management accounts. An agency may select a lower capitalization level than that established by GAO. To identify what is to be captured as capitalized fixed asset, the OCFO/Office of Financial Management issues criteria for managers to go by. Capitalized personal property has an estimated service life of two years or more and is acquired at or above a specified cost established in DHS Management Directive 1120.1.

**Condition Codes:** Codes that consist of an alpha code (supply) and a numeric code (disposal) that describe the physical condition, readiness for issue, and serviceability of personal property.

**Contractor Inventory:** Personal property furnished to, or acquired by, and in the possession of a contractor pursuant to the terms of a contract, in which title is vested in the Government.

**Custodial Area:** A subdivision of an accountable area, defined by organizational or geographical limits, for which a property custodian has been designated. For ICE a custodial area is represented by the steward code or set of steward codes for which an individual is the property custodian.

## D

**Dangerous Personal Property:** Property with harmful potential such as weapons, ammunition, and dual-use property that can be converted to terrorist usage. Dangerous property will be subject to life cycle management, which is to be tracked from acquisition to disposal.

**Depreciation:** The systematic rational allocation and periodic accounting entries made in the financial records to reflect decreases in the value of property through age, wear, deterioration, or obsolescence over its estimated useful life.

**Destruction or Abandonment:** The process used for ultimate disposal of personal property by ICE when no other means of disposal is appropriate.

**Disposal:** Any approved method used to remove an item from the property and financial records. Approved methods are: transferred to another agency or organizational element, sale, donation, abandonment, board of survey, and destruction.

**Disposal Documents:** Official forms used to adjust the property and the financial records.

## **E**

**Excess Personal Property:** An asset identified as no longer required by a Program Office that must be reported to the AM-PB. Until the disposal is complete, excess items are accounted for.

**Exchange/Sale Property:** The process by which personal property not excess to the needs of ICE, but eligible for replacement, is exchanged or sold with the application of the allowance or proceeds towards purchase of the replacement item.

**Expendable Personal Property:** Property which, by its nature or function, is consumed in use, is used as repair parts or components of an end product considered non-expendable, or has an expected service life of less than one year.

## **F**

**Fair value:** The price for which an asset could be bought or sold in an arm's-length transaction, an immediately available transaction, between unrelated parties (*e.g.*, between a willing buyer and a willing seller).

**Federal Acquisition Regulation (FAR):** The FAR contains the acquisition policies and procedures for Government agencies issued by GSA.

**Federal Management Regulations (FMR):** The successor regulation to the Federal Property Management Regulation (FPMR). The FMR contains updated regulatory policies originally found in the FPMR. However, it does not contain FPMR material that described how to do business with the GSA.

**Federal Property and Administrative Services Act of 1949:** The act which most directly affects property management. This legislation (63 Stat. 378, P.L. 152), as amended, became effective on July 1, 1949.

**Federal Property Management Regulation System (FPMR):** FPMR serves to govern and guide Federal agencies in prescribing regulations, policies, procedures, and delegations of

authority pertaining to the management of property and records, and other programs and activities of the type administered by GSA, except procurement and contract matters contained in the Federal Acquisition Regulation (FAR).

**Federal Register:** A publication issued daily except Saturdays, Sundays, and legal holidays which contains proposed, general and permanent rules of all agencies of the Federal Government.

**Federal Supply Schedule:** A contract entered into by GSA with a vendor from which ordering agencies submit purchase orders for specified products.

**Foreign Gifts and Donations:** Gifts received and accepted from individuals representing a foreign government. A foreign gift which is accepted immediately becomes property of the Federal Government.

## G

**General Ledger:** The fiscal record maintained by the OCFO/OFM which is comprised of several control accounts that reflect the dollar values of assets on hand. The general ledger is the primary record against which all property records are balanced.

**Government Furnished Equipment:** Any property, regardless of value, in the possession or control of a contractor which was directly acquired by ICE and subsequently furnished to the contractor, or acquired by the contractor with title vested in ICE. Government Furnished Equipment is provided to a contractor under the terms and conditions outlined in a contract.

**Gross Negligence:** Is an act or omission of the employee(s) which constitutes misconduct, willful negligence, or a wanton and reckless disregard for the property.

## H

**Hazardous Property:** Personal property components or material that is deemed hazardous, chemical substances or mixtures, or hazardous waste under the Hazardous Materials Transportation Act (HMTA), the Resource Conservation and Recovery Act (RCRA), or the Toxic Substances Control Act (TSCA). Such items are recognized by Material Safety Data Sheets or Hazardous Material Information Sheets. This property is subject to life-cycle management.

## I

**Idle Property:** Personal property that is no longer needed by the organization to which it is assigned, no effort has been made to excess, and has not been reported to GSA.

**Inventory:** Formal listing (property record) of all personal property assigned to an organization.

**Inventory Adjustments:** Changes made to the official property record when physical counts and

official records do not agree. All such changes require specific approval and a documentation trail specific to the type of adjustment for audit purposes.

## **L**

**Life-Cycle Management:** The accounting of personal property is a continuous process from the time of planning and acquisition until the ultimate consumption or disposal of the property.

**Life Expectancy:** The number of years that an item of equipment can be anticipated to provide useful service when properly maintained.

**Line Item:** A single line entry on a reporting form which indicates a quantity of personal property at any one location that has the same description, condition code, and unit cost.

## **M**

**Maintenance:** The act of cleaning, servicing, and repairing equipment to ensure that items are in operational condition.

## **N**

**Non-Capitalized Personal Property:** All Government-owned personal property that does not meet the GAO or the holding agency's established criteria for capitalization and entry into the general ledger of the agency's financial management account.

**Non-Expendable Personal Property:** Property which is complete within itself, does not lose its identity or become a component part of another article when put into use and is of a durable nature with an expected service life of one year or more.

**Non-Reportable Personal Property:** Property which does not meet the reporting criteria set forth in FPMR 101-43.311, and therefore is not required to be formally reported to GSA, but which is available locally for transfer.

## **O**

**Original Cost:** The initial cost of a property in the hands of its present owner. Not necessarily the cost to the property's first owner.

## **P**

**Personal Custody:** An article which is "sensitive to appropriate for private use," or is used in situations beyond normal supervisory observation. Such property should be accounted for by the person to whom use and trust of the item is assigned.

**Personal Property:** Property in use or controlled by ICE or any type or interest therein, except real and related property and records of the Federal Government. For management and

accounting control, personal property is categorized as “expendable personal property,” “non-expendable-property,” and “controlled personal property.”

**Personal Property Management:** All functions necessary for the proper determination of need, source, acquisition, receipt, accountability, utilization, maintenance, rehabilitation, storage, distribution, and disposal of personal property.

**Physical Inventory:** A physical count of items for the purpose of verifying the actual items on hand against those recorded on the personal property record. A physical inventory consists of sighting, viewing, barcoding, or otherwise marking, determining condition, describing, reconciling of exceptions, recording, and reporting inventory completion.

**Property, Plant, and Equipment (PP&E):** Tangible assets that have an estimated useful life of two years or more, are not intended for sale in the ordinary course of operations, and have been acquired or constructed with the intention of being used or made available for use by the organization. PP&E also includes real property that is covered under DHS Management Directive 0560.

**Purchase Order:** An offer by the Government to buy certain property or non-personal services from commercial sources, upon specified terms and conditions.

## **R**

**Receiving Report:** A property accounting (tracking) record which acknowledges receipt by an accountable individual of property or service from a vendor or other source.

**Reconciliation:** The process by which the AM-PB reviews certified inventories to identify adjustments for complete accuracy, *e.g.*, changes, additions, deletions; and ensure the presence of supporting documentation and reports of survey (where applicable).

**Replacement Standards:** The factors that should be considered in making a decision to acquire new equipment.

**Report of Survey:** A Report of Survey is an official report prepared on a standardized form, which records the circumstance concerning the loss, damage or destruction of property and which serves as the authorization to relieve the Agency/program of accountability. Reports of Survey should be used as a last resort to close the status of an asset that has been lost, damaged or destroyed. A Report of Survey documents every effort that was made to locate or resolve an asset. This process includes removing the asset from Sunflower.

**Reportable Property:** Personal property which is required to be reported to the General Services Administration (GSA) in accordance with FMR 102-36.210 prior to disposal. This promotes reuse by the Government to enable Federal agencies to benefit from the continued use of property already paid for with taxpayer’s money, thus minimizing new procurement costs. Reporting excess personal property to GSA helps ensure that the information on available excess personal property is accessible and disseminated to the widest range of customers.

**Risk Assessment:** A documented review by management of a component's degree of susceptibility to waste, loss, unauthorized use, or misappropriation and includes consideration of management controls.

## S

**Salvage:** Property which has some value in excess of its basic material content, but is in such condition that it has no reasonable prospect of use for the purpose originally intended, and its repair or rehabilitation for use is impractical.

**Scrap:** Property that has no value except for its basic material content.

**Seized Property:** Personal property that has been confiscated by a Federal agency and whose care and handling will be the responsibility of that agency until final ownership is determined by the judicial process.

**Sensitive Personal Property:** All items, regardless of value, that require special control and accountability due to unusual rates of loss, theft or misuse, or due to national security or export control considerations. Such property includes weapons, ammunition, explosives, information technology equipment with memory capability, cameras, and communications equipment. These classifications do not preclude agencies from specifying additional personal property classifications to effectively manage their Programs.

**Simple negligence:** The failure or omission to observe, for the protection of Government interest, that degree of care, precaution and vigilance, whereby the Government suffers through loss, damage, or destruction of property.

**Source Documentation:** Documentation that justifies adjustments in Sunflower. Source Documents may include Purchase Orders or other acquisition documents, SF-120s (Report of Excess Personal Property), and Certificate of Disposal (See Appendix C).

**State Agency for Surplus Property:** An agency in each State designated under State law as responsible for the fair and equitable distribution, within the State, of all donations of surplus personal property to public agencies and eligible non-profit, tax-exempt activities for authorized purposes.

**Sunflower Asset Management System (Sunflower):** ICE's automated personal property management system. The system should contain a record for each piece of personal property subject to physical inventory. Sunflower is a commercial off-the-shelf (COTS) software program designed to manage assets within various organizational elements of DHS and to provide a wide range of functional capabilities in the lifecycle management of its assets.

**Surplus Personal Property:** Excess personal property not required for the needs and the discharge of the responsibilities of all Federal agencies, as determined by GSA.



## U

**Unclaimed (or Abandoned Property):** Personal property that is found on premises owned or leased by ICE and is subject to the filing of a claim by the former owner within 3 years of vesting of title in the United States.

**Usable Property:** A disposable Condition Code that describes property other than scrap and waste.

**Use Standard:** Guideline established for determining in what quantity, when, and where items or categories of items are required.

**Utilization:** The identification, reporting and transfer of excess personal property among Federal agencies to fill current or future authorized requirements in lieu of new procurement.

## W

**Willful Intent:** The determination made by a Board of Survey to describe someone willfully damaging or destroying personal property.

## ACRONYMS

Acronym	Full Title	Acronym	Full Title
ACCS	Accounting Code Classification Structure	NUO	National Utilization Officer
ADPE	Automated Data Processing Equipment	OAC	Office of Assurance and Compliance
APO	Accountable Property Officer	AM-PB	Office of Asset Management-Property Branch
ASB	Administrative Services Branch	OAFM	Office of Asset & Facilities Management
BFC	Burlington Finance Center	OAQ	Office of Acquisition
BOS	Board of Survey	OCFO	Office of The Chief Financial Officer
CFL	Computers for Learning Program	OCIO	Office of the Chief Information Officer
CO	Contracting Officer	OFM	Office of Financial Management
DFC	Dallas Finance Center	OMB	Office of Management and Budget
DHS	Department of Homeland Security	OPR	Office of Professional Responsibility
DHS-560-3	DHS Property Transfer Receipt	PC	Property Custodian
ECSF	East Coast Staging Facility	PCard	Purchase Card
FFMS	Federal Financial Management System	PCN	Potomac Center North
G-504	ICE Report of Property Shipped - Received	PMO	Property Management Officer
G-514	ICE Purchase Requisition	PPOH	Personal Property Operations Handbook
G-570	ICE Record of Receipt-Property Issued to Employee	PR	Purchase Request
G-574	ICE Property Control Card for Temporary Issues	RO	Receiving Officer
GSA	General Services Administration	ROS	Report of Survey
GSAXcess	GSA asset management system	SAMS	Sunflower Asset Management System
HD	Hard drive	SF-120	GSA Report of Excess Personal Property
HPPM	Headquarters Program Property Manager	SF-122	GSA Transfer Order Excess Personal Property
ICE	U.S. Immigration and Customs Enforcement	SF-123	GSA Transfer Order Surplus Personal Property
HSI	Homeland Security Investigations	SF-126	GSA Report of Personal Property for Sale
ITFO	Information Technology Field Operations	SFFAS	Statement of Federal Financial Accounting Standards
LPC	Local Property Custodian	SOP	Standard Operating Procedure
NBOS	National Board of Survey	TIE	Technical Investigative Equipment
OFTP	Office of Firearms and Tactical Programs	TMF	Technical Maintenance Facility

# APPENDICES

## Appendix A: Property Custodian (PC) Designation Letter

(Program Office Name)

U.S. Department of Homeland Security

(Program Office Address Line 1)

(Program Office Address Line 2)



U.S. Immigration  
and Customs  
Enforcement

MEMORANDUM FOR (Program Office Name) Employees

FROM: (APO Name)

Accountable Property Officer

SUBJECT: Appointment Letter as the Property Custodian

In accordance with the ICE Personal Property Handbook, I am appointing Employee Name as the Property Custodian (PC) for:

- Program Office Name;
- Responsible Steward Code;

As the PC, your responsibilities include, but are not limited to:

- Communicating with other property personnel as required;
- Maintaining current records for property within your assigned custodial area;
- Initiating or processing documents affecting the accountability or custody of equipment;
- Maintaining oversight over the authorized use and proper care and protection of the property;
- Reporting lost, stolen, or damaged property, beyond normal wear and tear;
- Disposing of excess property in a timely manner;
- Ensuring complete and accurate data entry into ICE's personal property management system;
- Ensuring federal or local security officials are notified by the involved employee, as appropriate, of adverse incidents relating to the loss or theft of personal property, and preparing related documentation, including the Report of Survey (ROS);
- Ensuring the involved employee prepares and coordinates a ROS to document incidents regarding loss, theft, or damage of personal property;
- Serving as a technical advisor to the PMO, APO, and BOS and providing assistance as required;
- Retaining documentation to support the audit trail for all acquisitions, transfers, and disposition activity related to property;
- Providing instructions and oversight for the Inventory Team and inventory activities;
- Locking and securing all assets not in use but under his/her steward code in a location to which only authorized ICE employees have access;
- Responsible for daily record maintenance of accountable records for their assigned area of accountability

Additional information pertaining to your responsibilities as the PC can be found in the Sunflower Training Manual Section 3.3.3.1.

\_\_\_\_\_  
Program Director Name Signature

\_\_\_\_\_  
Date

Copy to: (HPPM Name)  
(Program Office) - HPPM

## Appendix B: Headquarters Program Property Manager Designation Letter

(Program Office Name)  
U.S. Department of Homeland Security  
(Program Office Address Line 1)  
(Program Office Address Line 2)



U.S. Immigration  
and Customs  
Enforcement

MEMORANDUM FOR (Program Office Name) Employees

FROM: (APO Name)  
Accountable Property Officer

SUBJECT: Appointment Letter as the Headquarters Program Property Manager

In accordance with the ICE Personal Property Handbook, I am appointing Employee Name as the Headquarters Program Property Manager (HPPM) for:

- Program Office Name;
- Parent Steward Code:

As the HPPM, your responsibilities include, but are not limited to:

- Overseeing and administering property management responsibilities;
- Ensuring that Field Offices comply with established deadlines for inventory, recording property transactions, and reporting;
- Serving as the first-level of property management support to property personnel;
- Facilitating, coordinating, and compiling supporting documentation;
- Verifying the accuracy of supporting documentation before submission to the Property Branch.
  - Submitting all Reports of Survey (ROS) monthly to include negative reports to the Property Branch;
- Ensuring that property personnel are aware of and register for required property management training;
- Monitoring and managing your Program's personal property inventory;
- Ensuring timely maintenance of property records for transactions including acquisitions, transfers, and disposals of personal property;
- Performing quality assurance reviews of property records;
- Disseminating and reinforcing all communication sent from the Property Branch to Program Offices;

Additional information pertaining to your responsibilities as the HPPM can be found in the Sunflower Training Manual Section 3.3.2.

\_\_\_\_\_  
Program Director Name Signature

\_\_\_\_\_  
Date

Email approved memo to: OAM Property Branch

## Appendix C: Certificate of Disposal

DEPARTMENT OF HOMELAND SECURITY  
U.S. Immigration and Customs Enforcement

### CERTIFICATE OF DISPOSAL

<b>1.</b> Name _____ Title _____ Office _____			<b>2.</b> Date _____ Phone Number _____ Organization Code _____		
<b>3. Report Number</b>			<b>4. Date Transfer, Donation, Sale, Abandonment, or Destruction Completed</b>		
<b>5. Line Item Number</b>	<b>6. Description of Property</b>	<b>7. Bar Code Number</b>	<b>8. Sales Proceeds</b>	<b>9. Sales Fees</b>	<b>10. Sale Amount to ICE</b>
<b>11. Name of Agency/ Purchaser</b>		<b>12. Address and Telephone Number</b>		<b>13. Date Property Picked Up or Shipped</b>	
<b>14. ADPE Sanitized Yes / No / N/A</b>					
<b>15. Method of Abandonment/Destruction</b>			<b>16. Location of Abandonment/Destruction</b>		
<b>17. Donation (Name and Address)</b>					
<b>18a. Witness #1</b>			<b>18b. Witness #2</b>		
Name _____			Name _____		
Signature _____			Signature _____		
<b>19. ICE Personnel completing Certificate of Disposal</b>					
Name _____		Title _____		Signature _____	
<b>20. Recipient of Item(s)</b>					
Name _____			Signature _____		
Title _____			Agency/Company _____		

ICE Form 12-023 (12/10)

## Appendix D: Media Sanitization Form



# MEDIA SANITIZATION FORM

### IT FIELD OPERATIONS BRANCH/OPERATIONS DIVISION


ITFO Media Sanitization Form			
Immigration and Customs Enforcement Office / Organization:			
Item Description	Make/Model	Serial Number	Property Number
Backup Made of Information: <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, Backup Location:	
Item Disposition <input type="checkbox"/> Clear <input type="checkbox"/> Purge <input type="checkbox"/> Destroy		Date Conducted: Conducted By (print): Conducted By (signature): Phone #: Validated By Program POC (print): Validated By Program POC (signature): Phone #: Sanitization Method Used:	
Final Disposition of Media: <input type="checkbox"/> Disposed <input type="checkbox"/> Reused Internally <input type="checkbox"/> Reused Externally <input type="checkbox"/> Returned to Manufacturer <input type="checkbox"/> Returned to Property Owner		Notes:	

DES ICE OIG  
IT Field Operations – Program Management Office  
[ICE.OIG.ITFO.PMO@ice.dhs.gov](mailto:ICE.OIG.ITFO.PMO@ice.dhs.gov)

## **Appendix E: DHS 560-3 – Property Transfer Receipt**

DEPARTMENT OF HOMELAND SECURITY		DATE Date form is created		
PROPERTY TRANSFER RECEIPT		REPDRT NUMBER AAC-Julian date-Log #		
FROM		TO		
RELEASING OFFICE (Name and Address) Agency transferring the property		RECEIVING OFFICE (Name and Address) Office receiving the property		
CUSTODIAN (Name and Phone Number) Name of Property Custodian transferring property		CONSIGNEE (Name and Phone Number) Name of person receiving property		
TERMS OF TRANSFER (Describe conditions or reason for the transfer)				
LINE ITEM	DESCRIPTION OF PROPERTY (Include make, model, serial number, barcode number)	QUANTITY	UNIT VALUE	TOTAL VALUE
0001	Dell GX620, S/N- HJV0983, Barcode- CS123456	3	\$500	\$1,500
0002	Motorola XTS 3000, S/N- ZIU9880, Barcode – ICE0000002569	1	\$600	\$600
		TOTAL	\$1,100	\$2,100
SHIPPING INSTRUCTIONS How the property is being shipped				
APPROVED	SIGNATURE	TITLE	DATE	
RELEASED	SIGNATURE	TITLE	DATE	
RECEIVED	SIGNATURE	TITLE	DATE	

## **Appendix F: G-504 – ICE Report of Property Shipped/Received**

 <div style="display: inline-block; vertical-align: middle;"> <b>U.S. Immigration and Customs Enforcement</b> </div>		<b>Type of Transfer</b>		Report Number  AAC-Julian Date-Log #	
<i>Report of Property Shipped - Received</i> TRANSFERRED FROM  Office Property is being transferred FROM		<input type="checkbox"/> Permanent <input type="checkbox"/> Temporary <input type="checkbox"/> Transfer <input type="checkbox"/> Loan		Page _____ of _____ Date Date form created	
TRANSFERRED TO  Office Property is being transferred TO				Authorized Official Signature  APO Signature	
				POC Telephone Number APO Phone #	
Estimated return date if temporary: Fill out if transfer is LOAN					
Instructions or Remarks: Location Property is Going To, Coming From, anything else important					
<b>Item No. (1)</b>	<b>Description (2)</b>	<b>Bar Code Number (3)</b>	<b>Serial Number (4)</b>	<b>Unit of Issue (5)</b>	<b>Original Cost (6)</b>
Each item gets own item number starting with 0001 0001	Descriptions should be brief but complete  Example: Dell Computer GX240, Model.12345, Computer works but has bad video card	CS123456	AB11XYZ	1	\$1,500
Shipped by		Received by			
Date	Signature and Title APO or Delegate	Date	Signature and Title A P O or D e l e g a t e		



## Appendix G: G-514 ICE Purchase Requisition

REQUISITION — MATERIALS-SUPPLIES-EQUIPMENT					1. NUMBER DRO-04-RQ0020																													
SEE INSTRUCTIONS ON REVERSE					T. DATE 28-MAY-2004																													
					3. ACTIVITY SYMBOL See Attachment A																													
4. TO: NAME AND ADDRESS — PROCUREMENT SECTION (OR STOREROOM) DHS PROCUREMENT OFFICE 24000 AVILA ROAD LAGUNA HIGUEL, CA 92677			5. FROM: NAME AND ADDRESS — REQUISITIONER DHS ICE FALB BRANCH (b)(6);(b)(7)(C) 24000 AVILA ROAD (b)(6);(b)(7)(C) LAGUNA HIGUEL, CA 92677																															
STOCK NUMBER	DESCRIPTION OF ARTICLE (MAKE, MODEL, TYPE, SIZE, COLOR, MFG, ETC)	QUANTITY	UNIT	COST		ACTION CODE																												
				UNIT PRICE	AMOUNT																													
T	7	T	8	10	11	1T																												
	DOCUMENT MAILING FEE	(b)(4)	EA	(b)(4)																														
	EST. FEE AND COST FOR COURT REPORTER TRANSCRIPTION SERVICES		EA																															
	COURT REPORTER APPEARANCE FEE FOR 1-DAY		EA																															
<b>Justification:</b> <div style="border: 1px solid black; padding: 5px; text-align: center;">(b)(6);(b)(7)(C)</div>																																		
<b>Recommended Vendor:</b> 521097058 NEAL R GROSS & CO INC CCR DATA IN SYSTEM WASHINGTON, DC 20005-3791 Phone: (202) 234-4433 Contact: NEAL GROSS																																		
13. SIGNATURE OF APPROVING OFFICIAL			14. TITLE OF APPROVING OFFICIAL																															
14. SIGNATURE OF FUNDING OFFICIAL (b)(6);(b)(7)(C)			15. TITLE OF FUNDING OFFICIAL		16. TOTAL 2,179.08																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">19. KEY TO ACTION CODE</th> <th colspan="2">PROCUREMENT SECTION (OR STOREROOM)</th> </tr> </thead> <tbody> <tr> <td>5. SUBSTITUTE ITEM</td> <td>2. CANCELLED—NOT STOCKED</td> <td colspan="2">17. DATE RECEIVED</td> <td colspan="2">18. PURCHASE ORDER</td> </tr> <tr> <td>6. BACK ORDERED</td> <td>3. CANCELLED—NOT ABLE TO IDENTIFY</td> <td colspan="2" rowspan="2">18. APPROVED</td> <td>DATE</td> <td>NUMBER</td> </tr> <tr> <td>8. PURCHASED FOR DIRECT SHIPMENT</td> <td>4. OTHER — AS INDICATED</td> <td></td> <td></td> </tr> <tr> <td>9. CANCELLED—STOCK EXHAUSTED</td> <td></td> <td colspan="2"></td> <td colspan="2"></td> </tr> </tbody> </table>							19. KEY TO ACTION CODE				PROCUREMENT SECTION (OR STOREROOM)		5. SUBSTITUTE ITEM	2. CANCELLED—NOT STOCKED	17. DATE RECEIVED		18. PURCHASE ORDER		6. BACK ORDERED	3. CANCELLED—NOT ABLE TO IDENTIFY	18. APPROVED		DATE	NUMBER	8. PURCHASED FOR DIRECT SHIPMENT	4. OTHER — AS INDICATED			9. CANCELLED—STOCK EXHAUSTED					
19. KEY TO ACTION CODE				PROCUREMENT SECTION (OR STOREROOM)																														
5. SUBSTITUTE ITEM	2. CANCELLED—NOT STOCKED	17. DATE RECEIVED		18. PURCHASE ORDER																														
6. BACK ORDERED	3. CANCELLED—NOT ABLE TO IDENTIFY	18. APPROVED		DATE	NUMBER																													
8. PURCHASED FOR DIRECT SHIPMENT	4. OTHER — AS INDICATED																																	
9. CANCELLED—STOCK EXHAUSTED																																		
I CERTIFY THAT THE ABOVE ARTICLES — COLUMNS 5, 9 AND 1T — HAVE BEEN RECEIVED.																																		
20. LOCATION		T1. DATE		22. SIGNATURE		22. TITLE																												

United States Department Of Homeland Security  
Immigration And Customs Enforcement  
FORM G-514 (REV. 8-1-5)

Page 1 of 3

## **Appendix H: G-570 – ICE Record Receipt-Property Issues to Employee**

DEPARTMENT OF HOMELAND SECURITY  
U.S. Immigration and Customs Enforcement

### **RECORD RECEIPT- PROPERTY ISSUED TO EMPLOYEE**

1. Employee Name and Title			2. Location/Program			
3. Purpose of Issued Property						
Property Received		Received		Returned		
4. Barcode Number/Description	5. Serial Number	6. Date	7. Employee's Signature	8. Date	9. Supervisor	
					Printed Name	Signature

ICE Form G-570 (Rev. 01/10)

## **Appendix I: G-574 – ICE Property Control Card for Temporary Issues**

DEPARTMENT OF HOMELAND SECURITY  
U.S. Immigration and Customs Enforcement

### **PROPERTY CONTROL CARD FOR TEMPORARY ISSUE**

My name and signature below certify that the item(s) listed was issued and relinquished in good condition.

Item Description				Temporary Custody			Property Custodian		
Office Location	Identifier/ Barcode	Serial Number	Make/Model	Date Issued	Issued to: (Print First and Last Name)	Signature	Date Returned	Received by: (Print First and Last Name)	Signature

ICE Form G-574 (12/10)

## Appendix J: SF-120 – GSA Report of Excess Personal Property

STANDARD FORM 120 REV. APRIL 1957 GEN. SERV. ADMIN. FPMR (41 CFR) 101-		<b>REPORT OF EXCESS PERSONAL</b>		1. REPORT NO. AAC-0231- 0008		2. DATE MAILED 8/20/08		3. TOTAL COST \$ 1464.00		
4. TYPE (Check "a," "b," or "c")		<input checked="" type="checkbox"/> a ORIGINAL		<input type="checkbox"/> c PARTIAL W/D (Also check "e" and/or "f" if appropriate)		<input type="checkbox"/> e OVERSEAS		<input type="checkbox"/> f CONTRACTORS INV		
<input type="checkbox"/> b CORRECTED		<input type="checkbox"/> d TOTAL W/D								
5. TO (Name and Address of Agency to which report is made) THRU ICE HQ OCFO/ AM-PB Attn: NUO 50012 <sup>th</sup> ST SW, Washington, DC 20536						6. APPROP. OR FUND TO BE REIMBURSED (if any)				
7. FROM (Name and Address of Reporting Agency) (b)(6);(b)(7)(C), 425 I St., NW, Washington DC, 20536 202-555-(b)(6) / 202-569-(b)(6);(b)(7)(C)						Accountable Property Officer (SAC, FOD, etc.)				
9. FOR FURTHER INFORMATION CONTACT (Title, Address and Telephone No.) Program Point of Contact, Address and Phone Number						10. AGENCY APPROVAL (if applicable) APO Signature				
11. SEND PURCHASE ORDERS OR DISPOSAL INSTRUCTIONS TO (Title, Address and Telephone No.) N/A						12. GSA CONTROL NO.				
13. FSC GROUP NO.		14. LOCATION OF PROPERTY (if location is to be abandoned give date) 425 I St., NW, (b)(6);(b)(7)(C) Washington, DC 20536		15. REIM/REQD YES NO		16. AGENCY CONTROL NO.		17. SURPLUS RELEASE DATE TBD or leave blank		
16. EXCESS PROPERTY LIST										
ITEM NO. (a)	DESCRIPTION (b)	COND. (c)	UNIT (d)	NUMBER OF UNITS (e)	ACQUISITION COST PER UNIT TOTAL (f) (g)		FAIR VALUE % (h)			
0001	Dell Computer 1400SC Computer's hard drive no	(b)(4)	EA	1	(b)(4)					
0002	(Manufacturer, Model, Barcode)									
STANDARD FORM 120 REV. APRIL 1957 EDITION (Use Standard Form 120A for Continuation Sheets) 120-104										

## Appendix K: SF-122 – GSA Transfer Order Excess Personal Property

<b>STANDARD FORM 122</b> JUNE 1974 GENERAL SERVICES ADMINISTRATION FPMR (41 CFR) 101-2.306 FPMR (41 CFR) 101-3.315		<b>TRANSFER ORDER EXCESS PERSONAL PROPERTY</b>			1. ORDER NO.  <b>Report Number AAC-Julian Date- Log #</b>			
					2. DATE  <b>Date form is created</b>			
3. TO: General Services Administration* <b>The Address for GSA in your Region</b>				4. ORDERING AGENCY (Full name and address)* <b>Agency receiving the Property</b>				
5. HOLDING AGENCY (Name and address)* <b>APO's Name, Address, Phone and Fax Numbers</b>				6. SHIP TO (Consignee and destination)* <b>Only complete if Address is different from above If same, put "Same as Block 4"</b>				
7. LOCATION OF PROPERTY <b>Address of where property is physically located</b>				8. SHIPPING INSTRUCTIONS <b>How the property was shipped</b>				
9. ORDERING AGENCY APPROVAL				10. APPROPRIATE SYMBOL AND TITLE				
a. SIGNATURE <b>Person receiving the property</b>		b. DATE <b>Date property was received</b>		<b>Leave Blank Use only for reimbursements</b>				
c. TITLE <b>Title of person receiving property</b>				11. ALLOTMENT <b>Leave Blank</b>		12. GOVERNMENT B/L NO. <b>Leave Blank</b>		
<b>13. PROPERTY ORDERED</b>								
GSA AND HOLDING AGENCY NOS. (a)		ITEM NO. (b)	DESCRIPTION <i>(Include noun name FSC Group and Class. Condition code and if available, National Stock Number)</i> (c)		UNIT (d)	QUANTITY (e)	ACQUISITION COST	
							UNIT (f)	TOTAL (g)
<b>Barcode Number</b>		<b>0001</b>			<b>EA</b>	<b>2</b>	<b>\$1,500</b>	<b>\$3,000</b>
14. GSA APPROVAL		a. SIGNATURE <b>Leave for GSA</b>			b. TITLE		c. DATE	
<b>FDR</b>	AGENCY & LOCATION							
<b>GSA USE ONLY</b>	AGENCY	STATE	FSC	CONDITION	SOURCE CODE			

## Appendix L: SF-123 – GSA Transfer Order Surplus Personal Property

<b>TRANSFER ORDER SURPLUS PERSONAL PROPERTY</b>		1. ORDER NUMBER(S) a. _____ b. _____		FORM APPROVED OMB NUMBER <b>3090-0014</b>		PAGE 1 OF PAGES	
2. TYPE OF ORDER  <input type="checkbox"/> STATE AGENCY <input type="checkbox"/> DOD(SEA) <input type="checkbox"/> FAA		3. SURPLUS RELEASE DATE		4. SET ASIDE DATE		5. <input type="checkbox"/> NON-REPORTABLE <input type="checkbox"/> REPORTABLE	
6. TOTAL ACQUISITION COST							
7. TO <b>GENERAL SERVICES ADMINISTRATION*</b> The address for GSA in their region				8. LOCATION OF PROPERTY If different than block 9			
9. HOLDING AGENCY (Name and Address)* Name and address of Agency who has the property				10. FOR GSA USE ONLY  SOURCE CODE <input type="checkbox"/>  STATE <input type="checkbox"/> <input type="checkbox"/> CITY <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>  TYPED OF DONATION <input type="checkbox"/> <input type="checkbox"/>  ADJUSTED ALLOCATION CODE <input type="checkbox"/> <input type="checkbox"/>			
11. PICKUP OR SHIPPING INSTRUCTIONS*							
<b>12. SURPLUS PROPERTY LIST</b>							
L/I NO.	IDENTIFICATION NUMBER(S)	DESCRIPTION	DEMIL. CODE	COND. CODE	QUANTITY AND UNIT	ACQUISITION COST	
						UNIT	TOTAL
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
001	Barcode number	Make Model name, Model, and Serial Number	A	4	1	\$500	\$500
13. TRANSFEREE ACTION  Transferee certifies and agrees that transfers and donations are made in accordance with 41 CFR 101-44, and to the terms, conditions, and assurances as specified on this document.		a. TRANSFEREE (Name and address of state Agency, SEA, or public airport)*  <b>Person receiving the item</b>		b. SIGNATURE AND TITLE OF STATE AGENCY OR DONEE REPRESENTATIVE		c. DATE	
				d. SIGNATURE OF HEAD OF SEA (School or National Headquarters)		e. DATE	
14. ADMINISTRATIVE ACTION  I certify that the administrative actions pertinent to this order are in accordance with 41 CFR 101-44 and as specified on this document have been and are being taken.		a. DETERMINING OFFICER (DOD OR FAA)*		b. SIGNATURE OF DETERMINING OFFICER		c. DATE	
		d. GSA APPROVING OFFICER		e. SIGNATURE OF APPROVING OFFICER		f. DATE	
<div style="display: flex; justify-content: space-between;"> <div> *Please include "ZIP codes" in all address blocks.  <b>(Rev6-82)</b>  NSN 7540-00-965-2415  (41 CFR) 101.44.110  Previous Editions not usable </div> <div> WHITE </div> <div> <b>STANDARD FORM 123</b>   Prescribed by GSA FPMR </div> </div>							

## Appendix M: SF-126 – GSA Report of Personal Property for Sale

<b>REPORT OF PERSONAL PROPERTY FOR SALE</b>				Page 99	OF	
1. FROM (name, address and zip code of owning agency) Office giving the property away		2. REPORT NO. AAC-Julian Date-log number		3. DATE Date form is completed		
		4. FSC GROUP 2310 (vehicle)		5. TOTAL ACQUISITION COST Original purchase price		
6. PUBLIC MAY INSPECT PROPERTY BY CONTACTING (NAME, ADDRESS, ZIP CODE AND) Same as Block #1		7. PROPERTY LOCATED AT Where the property is physically located				
8. TO  General Services Administration Region Contact Information		9.		a. ACTIVITY WILL LOAD FOR PURCHASER (If the office has the means to load the equipment) <input type="checkbox"/> (1) YES <input type="checkbox"/> (2) NO		
				b. EXTENT (if CHECKED "YES") (e.g. forklift or pallet)		
		10. PROPERTY IS EXCHANGE/SALE <input type="checkbox"/> a. YES <input type="checkbox"/> b. NO		11. PROPERTY IS REIMBURSABLE (same answer as a. YES <input type="checkbox"/> b. NO <input type="checkbox"/>		
12. SEND EXECUTED SALES DOCUMENTS TO (NAME, ADDRESS AND ZIP CODE) Same as Block #1		13. DEPOSIT PROCEEDS TO (APPROPRIATE FUND SYMBOL AND TITLE) Account # specified by the Property office				
		14. STATION DEPOSIT SYMBOL OR STATION ACCOUNT NUMBER Leave blank				
15. UTILIZATION AND DONATION SCREENING REQUIREMENTS COMPLETED. PROPERTY IS AVAILABLE FOR SALE.		BY (SIGNATURE AND TITLE)				
<b>16. PROPERTY LIST (USE CONTINUATION SHEET, IF NECESSARY)</b>						
ITEM NO. (a)	ITEM NO. ASSIGNED BY GSA (b)	COMMERCIAL DESCRIPTION AND	UNIT (d)	NUMBER OF UNITS (e)	ACQUISITION COST	
					PER UNIT	TOTAL (g)
0001	Barcode Number		EA	2	\$1,500	\$3,000
17. RECEIPT OF PROPERTY AT GSA SALES SITE OR CENTER ACKNOWLEDGED		18. RECEIPT IS HEREBY ACKNOWLEDGED				
SIGNATURE AND TITLE Leave for GSA		DATE		SIGNATURE AND TITLE		DATE
<b>FOR GSA INTERNAL USE ONLY</b>						
19. SALE NO.	20. TYPE OF SALE	21. INSPECTION DATES		22. BID OPENING DATE AND TIME		

## **Appendix N: ICE Form 12-022-1A3**

DEPARTMENT OF HOMELAND SECURITY  
U.S. Immigration and Customs Enforcement

**HPPM/HPFM APPROVAL FOR ACCESS TO THE  
SUNFLOWER PROPERTY MANAGEMENT SYSTEM**

Full Name: \_\_\_\_\_

Sunflower User ID: \_\_\_\_\_

ICE Phone Number: \_\_\_\_\_

ICE Email Address: \_\_\_\_\_

Organizational Element (Program Office): \_\_\_\_\_

Please note that justification for access to Sunflower is granted based on the Property Titles listed below.

Title(s) being requested:

- ☐ **HPPM:** Access to modules: Management, Excess, IT, Review and Reporting.
- ☐ **HPFM:** Access to modules: Management, Maintenance, Excess, Review and Reporting.
- ☐ **Property Custodian/Local Property Custodian:** Access to modules: Management, Excess, IT, Review and Reporting.
- ☐ **Fleet Manager/Vehicle Control Officer:** Access to modules: Management, Maintenance, Excess, Review and Reporting.
- ☐ **Maintenance Clerk:** Access Maintenance Module and Report only. Cannot create assets in the Management Module.
- ☐ **Excess Clerk:** Access to Excess module and reports only.
- ☐ **Query/Read Only:** Can see all items and run reports. No update capabilities.
- ☐ **Reports Only:** Reports Module only.
- ☐ **Other** \_\_\_\_\_

Complete Cost Center/Steward Code (Please include steward code and steward name):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Accountable Property Officer (APO) Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

HPPM/HPFM Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_