

U.S. Department of  
Homeland Security

United States  
Coast Guard



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# U. S. Coast Guard Personal Property Management Manual



COMDTINST M4500.5D  
February 2013





COMDTINST M4500.5D  
FEB 27 2013

COMMANDANT INSTRUCTION M4500.5D

Subj: U.S. COAST GUARD PERSONAL PROPERTY MANAGEMENT MANUAL

1. **PURPOSE.** This Manual prescribes policy applicable for the effective management of Coast Guard personal property. This Manual also:
  - a. Integrates the broad requirements of Title 40 of the U. S. Code, and the Chief Financial Officer’s (CFO) Act of 1990 as amended, and other applicable legislative acts into an overarching personal property accountability policy.
  - b. Outlines the requirements that reflect both the accounting perspective, which supports the documentation of life-cycle events and transactions, and the logistical accountability perspective, which supports the life-cycle management of assets.
  - c. Provides a framework for subordinate personal property accountability policies and procedures.
  - d. Assigns roles and responsibilities to Coast Guard Directorates, Program Offices and other Coast Guard Property Managers.
2. **ACTION.** All Coast Guard unit commanders, commanding officers, officers-in-charge, deputy/assistant commandants, and chiefs of headquarters staff elements shall comply with the provisions of this Manual. Internet release is authorized.
3. **DIRECTIVES AFFECTED.** U.S. Coast Guard Personal Property Management Manual, COMDTINST M4500.5C is hereby cancelled.
4. **DISCUSSION.** Government Personal Property accountability cannot be over emphasized and is prescribed by law as well as departmental regulation. The objectives of personal property management within the Coast Guard are to provide a means to protect the interests of the public by effective and efficient management of those assets entrusted to the Coast

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Guard. By eliminating instances of fraud, waste, and abuse, asset managers shall ensure the validity of related financial records and accounts. To ensure continued good stewardship of the public trust, personnel tasked with personal property responsibilities must effectively maintain accountability and control systems that:

- a. Record all personal property and its acquisition or appraisal costs for which maintenance and accountable control are required.
  - b. Assign responsibility for safeguarding its control, use, care, and protection.
  - c. Monitor items from date of receipt to final disposal, obtaining and retaining audit trail documentation such as the Manufacturer's invoice, Requisition and Invoice Shipping Document, DD Form 1149, or the Release Receipt Document, DD Form 1348-1A, and any other type of receipt that identifies the unit of issue, quantity received and original acquisition cost, such as the contract, the receiving report and the proof of payment.
  - d. Assist and support the maintenance of personal property financial records and accounts in accordance with CFO requirements and requirements.
5. MAJOR CHANGES. Policy on Operating Materials and Supplies (OM&S) is removed from this Manual and will be promulgated by policy developed by Commandant (CG-4). New forms have been created for the Report of Survey, Form CG-5269, the Report of Excess Personal Property, Form CG-4501, the Report of Abandonment/Destruction, Form CG-5598, and the Report of Exchange/Sale, Form CG-4502. These new forms will be put into use following approval of form change. In addition, the reportable property threshold has changed from \$2,500.00 to \$5,000.00. This version removes OM&S Policy, and consolidates and organizes the contents in accordance with the personal property asset life cycle.
6. REQUEST FOR CHANGES. Units and individuals may recommend changes by writing via the chain of command to:
- COMMANDANT (CG-844)  
ATTN PERSONAL PROPERTY ACCOUNTABILITY DIVISION  
US COAST GUARD HEADQUARTERS  
2100 2ND ST SW, STOP 7245  
WASHINGTON DC 20593-7245
7. DISTRIBUTION. No paper distribution will be made of this Manual. To view this Manual or other unclassified directives visit the Coast Guard Directives System Intranet site at: <http://www.uscg.mil/DIRECTIVES/CIM.ASP>. Forms can be accessed through the Intranet Portal at: <https://cgportal2.uscg.mil/library/forms/SitePages/Home.aspx>.
8. RECORDS MANAGEMENT CONSIDERATIONS. This Instruction has been thoroughly reviewed during the directives clearance process, and it has been determined there are further records scheduling requirements, in accordance with Federal Records Act, 44 U.S.C. 3101 et seq., NARA requirements, and Information and Life Cycle Management Manual,

COMDTINST M5212.12 (series). This policy creates significant or substantial change to existing records management requirements.

9. ENVIRONMENTAL ASPECT AND IMPACT CONSIDERATIONS.

- a. The development of this directive and the general policies contained within it have been thoroughly reviewed by the originating office and categorically excluded under current USCG categorical exclusion (CE) [# 33 in accordance with Section 2.B.2.b., Figure 2-1] from further environmental analysis of the National Environmental Policy Act Implementing Procedures and Policy for Considering Environmental Impacts, COMDTINST M16475.1 (series).
- b. This directive will not have any of the following: significant cumulative impacts on the human environment; substantial controversy or substantial change to existing environmental conditions; or inconsistencies with any Federal, State, or local laws or administrative determinations relating to the environment. All future specific actions resulting from the general policies in this Manual must be individually evaluated for compliance with the National Environmental Policy Act (NEPA), Council on Environmental Policy NEPA regulations at 40 CFR Parts 1500-1508, DHS and Coast Guard NEPA policy, and compliance with all other environmental mandates.

10. FORMS/REPORTS. The forms referenced in this Manual are available in USCG Electronic Forms on the Standard Workstation or on the Internet:  
<https://cgportal2.uscg.mil/library/directives/SitePages/Home.aspx>.

S.P. METRUCK /s/  
Rear Admiral, U. S. Coast Guard  
Assistant Commandant for Resources







# Table of Contents

<b>CHAPTER 1.</b>	<b>INTRODUCTION TO PERSONAL PROPERTY MANAGEMENT.</b>	<b>1-1</b>
1.1	Overview.....	1-1
1.1.1	Government Property Compliance.....	1-1
1.2	Scope of Personal Property Management.....	1-2
1.3	Responsibilities.....	1-2
1.3.1	Commandant (CG-844).....	1-2
1.3.2	The CG Finance Center.....	1-2
1.3.3	Commandant (CG-09224).....	1-3
1.3.4	Program Offices.....	1-3
1.3.5	Areas, Districts, Bases/Base Support Units.....	1-4
1.3.6	Commanding Officers (COs), Officers-in-Charge (OICs)/Unit-Level Supervisors.....	1-4
1.3.7	Accountable Property Officer (APO).....	1-5
1.3.8	Property Administrator (PA).....	1-6
1.3.9	Property Custodian (PC).....	1-6
1.3.10	Individuals (Users).....	1-6
1.4	Definitions.....	1-7
1.4.1	Personal Property.....	1-7
1.4.2	Types of Personal Property.....	1-8
1.5	Management Controls and Tools.....	1-11
1.5.1	Management Controls.....	1-11
1.5.2	Management Tools.....	1-11
<b>CHAPTER 2.</b>	<b>ACQUISITION OF PERSONAL PROPERTY .....</b>	<b>2-1</b>
2.1	Overview.....	2-1
2.2	Objectives.....	2-1
2.3	Requirements for Acquisition of Personal Property.....	2-1
2.4	Procedures.....	2-2
2.4.1	Methods of Acquisition.....	2-2
2.4.1.1	Reutilization of Excess Personal Property.....	2-2
2.4.1.2	Direct Purchase.....	2-6
2.4.1.3	Construction.....	2-6
2.4.1.4	Lease.....	2-7
2.4.1.5	Gifts.....	2-7
2.4.1.6	Forfeited/Seized and Abandoned Property.....	2-7
2.4.2	Acquisition by Property Type.....	2-8
2.4.2.1	Aircraft.....	2-8
2.4.2.2	Electronics.....	2-11
2.4.2.3	General Purpose Property.....	2-12
2.4.2.4	Boats.....	2-14

2.4.2.5 Internal Use Software.....	2-16
2.4.2.6 Vehicles.....	2-17
2.4.2.7 Vessels .....	2-18
2.4.3 Addition of Asset in Financial Records and Document Retention .....	2-19
<b>CHAPTER 3. UTILIZATION OF PERSONAL PROPERTY.....</b>	<b>3-1</b>
3.1 Overview.....	3-1
3.2 Objective.....	3-1
3.3 Requirements for Utilization of Personal Property.....	3-1
3.4 Procedure for Asset Utilization.....	3-2
3.4.1 Operations and Maintenance of Personal Property.....	3-2
3.4.1.1 Aircraft.....	3-5
3.4.1.2 Electronics.....	3-7
3.4.1.3 General Purpose Property .....	3-8
3.4.1.4 Boats.....	3-9
3.4.1.5 Internal Use Software.....	3-10
3.4.1.6 Vehicles.....	3-11
3.4.1.7 Vessels .....	3-12
3.4.1.8 Heritage Assets.....	3-14
3.4.2 Marking and Tagging of Personal Property.....	3-14
3.4.3 Physical Inventory.....	3-16
3.4.4 Reutilization of Personal Property .....	3-17
3.4.4.1 Exchange/Sale.....	3-18
3.4.4.2 Transfer of Excess Property.....	3-23
3.4.4.3 Loans to OGAs.....	3-25
3.4.4.4 Use of Coast Guard Personal Property for Morale, Well-being, and Recreation (MWR).....	3-27
3.4.5 Transfer of Assets in the Financial System and Documentation Retention.....	3-28
<b>CHAPTER 4. DISPOSITION OF PERSONAL PROPERTY.....</b>	<b>4-1</b>
4.1 Overview of Disposition of Personal Property .....	4-1
4.2 Objective.....	4-1
4.3 Requirements for Disposition of Personal Property .....	4-1
4.4 Procedure for Disposition of Personal Property .....	4-2
4.4.1 Report of Survey Process Overview .....	4-2
4.4.1.1 Loss or Theft of Property.....	4-3
4.4.1.2 Documentation and Approval for the Report of Survey Process.....	4-4
4.4.1.3 Removal of Asset Record.....	4-10
4.4.2 Report of Excess Personal Property Process Overview.....	4-10
4.4.2.1 Utilizing the Excess Property Process.....	4-11
4.4.2.2 Documentation and Approval for the Excess Property Process.....	4-12
4.4.2.3 Disposal of Asset Form.....	4-16
4.4.3 Report of Abandonment and Destruction Process Overview .....	4-17
4.4.3.1 Utilizing the Abandonment and Destruction Process .....	4-17

- 4.4.3.2 Documentation and Approval for the Abandonment and Destruction
  - Process ..... 4-18
  - 4.4.3.3 Disposal of Asset ..... 4-23
- 4.4.4 Actions Required for Disposal ..... 4-24
  - 4.4.4.1 Demilitarization..... 4-24
  - 4.4.4.2 Cannibalization ..... 4-25
  - 4.4.4.3 Obliteration of Markings..... 4-25
- 4.4.5 Methods of Disposal ..... 4-25
  - 4.4.5.1 Transfers..... 4-26
  - 4.4.5.2 Public Sale..... 4-27
  - 4.4.5.3 Donations ..... 4-27
  - 4.4.5.4 Abandonment/Destruction ..... 4-29
- 4.4.6 Disposal by Asset Type..... 4-30
  - 4.4.6.1 Aircraft ..... 4-30
  - 4.4.6.2 Electronics..... 4-31
  - 4.4.6.3 General Purpose Assets..... 4-31
  - 4.4.6.4 Boats..... 4-31
  - 4.4.6.5 Software ..... 4-32
  - 4.4.6.6 Vehicles..... 4-32
  - 4.4.6.7 Vessels ..... 4-32
  - 4.4.6.8 Heritage Assets..... 4-34
  - 4.4.6.9 Seized, Forfeited, Voluntarily Abandoned and Unclaimed Privately Owned Property ..... 4-34
- 4.4.7 Removal of Non-Cap Assets from Financial Records and Document Retention ..... 4-42

**CHAPTER 5. ACCOUNTING FOR PERSONAL PROPERTY ..... 5-1**

- 5.1 Accounting Overview ..... 5-1
- 5.2 Objectives of Accounting for Personal Property ..... 5-1
- 5.3 Requirements for Accounting of Personal Property ..... 5-1
- 5.4 Procedures for Tracking Accountable Property..... 5-2
  - 5.4.1 Operational Procedures ..... 5-3
  - 5.4.2 Systems Processing Input Data and Reports ..... 5-4
  - 5.4.3 Recording Cost of Personal Property ..... 5-5
    - 5.4.3.1 General Process for Recording Personal Property ..... 5-5
    - 5.4.3.2 Oracle FAM Program Management for Each Asset Major Category ..... 5-6
    - 5.4.3.3 Recording Personal Property Obtained Through Leases ..... 5-11
    - 5.4.3.4 Property Obtained from Non-CG Sources ..... 5-11
  - 5.4.4 Source Documentation ..... 5-12
  - 5.4.5 Missing Documentation ..... 5-12
  - 5.4.6 Depreciation of Assets ..... 5-12
    - 5.4.6.1 Recording of Depreciation/Amortization..... 5-13
  - 5.4.7 Deferred Maintenance of Assets ..... 5-14
    - 5.4.7.1 Reporting of Deferred Maintenance ..... 5-14
  - 5.4.8 Impairment of Assets ..... 5-15
  - 5.4.9 Recording Disposal of Personal Property ..... 5-15

5.4.10 Footnote Disclosures and Required Supplementary Information ..... 5-16

**CHAPTER 6. MANAGEMENT REPORTS..... 6-1**

6.1 Overview ..... 6-1

6.2 Objective of Reporting Requirements ..... 6-1

6.3 CG External Personal Property Annual Reports ..... 6-1

6.3.1 Commandant (CG-844) Annual Reports on Personal Property ..... 6-1

6.3.1.1 Commandant (CG-434) Annual Reports on Personal Property ..... 6-2

6.3.1.2 Commandant (CG-711) Annual Reports on Personal Property ..... 6-3

6.3.1.3 Commandant (CG-9) Annual Reports on Personal Property ..... 6-4

6.3.1.4 FINCEN (FR) Annual Reports on Personal Property ..... 6-5

6.3.1.5 Commandant (CG-8R) Annual Reports on Personal Property ..... 6-5

6.3.2 CG Internal Personal Property Annual Reports ..... 6-6

6.3.3 Equipment Control Class (ECC) for Reporting LDD ..... 6-6

6.4 Reporting Schedule ..... 6-10

6.4.1 External Annual Reports on Personal Property ..... 6-10

6.4.2 Internal Annual Reports on Personal Property ..... 6-11

Glossary

List of Tables

List of Enclosures

References

Index

## List of Tables

Table 2-1:	Personal Property Acquisition Process Flow
Table 2-2:	Supporting Documentation for Asset Receipt and Acceptance
Table 2-3:	Capitalization Thresholds
Table 3-1:	Responsibilities for Adjustment Form, Form CG-3114
Table 3-3:	Responsibilities for Aircraft
Table 3-4:	Responsibilities for Electronics
Table 3-5:	Responsibilities for General Purpose Property
Table 3-6:	References for General Purpose Property
Table 3-7:	Responsibilities for Boats
Table 3-8:	Responsibilities for Internal Use Software
Table 3-9:	Responsibilities for Vehicles
Table 3-10:	Responsibilities for Vessels
Table 3-11:	Marking and Tagging of Personal Property
Table 3-12:	Exchange/Sale Overview
Table 3-13:	Program Approvals for Report of Exchange/Sale, Form CG-4502
Table 3-14:	Final Approving Authority for Report of Exchange/Sale, Form CG-4502
Table 3-15:	Timeline for Report of Exchange/Sale, Form CG-4502
Table 3-16:	Loan Overview
Table 3-17:	Transfer Overview
Table 3-18:	MWR Overview
Table 3-19:	Financial Record Transfer Authority
Table 4-1:	Responsibilities for Report of Survey Process

COMDTINST M4500.5D

- Table 4-2: Standard Terms for Disposition Action on Report of Survey, Form CG-5269
- Table 4-3: Program Approvals for Report of Survey, Form CG-5269
- Table 4-4: Final Approving Authority for Report of Survey, Form CG-5269
- Table 4-5: Timeline for Report of Survey, Form CG-5269
- Table 4-6: Responsibilities for Report of Excess Personal Property Process
- Table 4-7: Program Approvals for Report of Excess Personal Property, Form CG-4501
- Table 4-8: Final Approving Authority for Report of Excess Personal Property
- Table 4-9: Timeline for Report of Excess Personal Property
- Table 4-10: GSA Forms
- Table 4-11: Responsibilities for Abandonment/Destruction Process
- Table 4-12: Reasons for Abandonment/Destruction
- Table 4-13: Program Approvals for Report of Abandonment/Destruction Personal Property, Form CG-5598
- Table 4-14: Final Approving Authority for Report of Abandonment/Destruction Personal Property, Form CG-5598
- Table 4-15: Timeline for Report of Abandonment/Destruction Personal Property, Form CG-5598
- Table 4-16: Timeline for Witness to Abandonment/Destruction Form, Form 5598A
- Table 4-17: Transfer Overview
- Table 4-18: Sale Overview
- Table 4-19: Donations Overview
- Table 4-20: Abandonment and Destruction Overview
- Table 4-21: General Purpose Disposal Instructions
- Table 4-22: Financial Record Removal Authority
- Table 4-22: Financial Record Removal Authority

- Table 5-1: Personal Property Systems
- Table 6-1: Critical Reporting Steps for LLD Events Classified as either ECC-1 or ECC-2
- Table 6-2: Critical Reporting Steps for LLD Events Classified as either ECC-3 or ECC-4
- Table 6-3: Critical Reporting Steps for LLD Events Classified as either ECC-3 or ECC-4
- Table 6-4: External Annual Reports on Personal Property
- Table 6-5: Internal Annual Reports on Personal Property



## List of Enclosures

- Enclosure 1: DOD Industrial Plant Equipment Requisition, DD Form 1419
- Enclosure 2: Instructions for DOD Industrial Plan Equipment Requisition, DD Form 1419
- Enclosure 3: Additional Guidance for DOD Industrial Plan Equipment Requisition, DD Form 1419
- Enclosure 4: Material Inspection and Receiving Report, DD Form 250
- Enclosure 5: Material Inspection Acceptance and Receiving Report and Continuation Sheet, DHS Form 700-21
- Enclosure 6: Requisition and Invoice/Shipping Document, DD Form 1149
- Enclosure 7: Order for Supplies or Services, Form OF-347
- Enclosure 8: Turn-In DLA Disposition Services (Site), DD Form 1348-1
- Enclosure 9: Instructions for Turn-in to DLA Disposition Services (Site), DD Form 1348-1A
- Enclosure 10: Transfer Order Excess Personal Property, Form SF-122
- Enclosure 11: Custody Receipt for Personal Property/Personal Pass, DHS Form 560-1
- Enclosure 12: Instructions for Custody Receipt for Personal Property/Property Pass, DHS Form 560-1
- Enclosure 13: Adjustment Form, Form CG-3114
- Enclosure 14: Report of Exchange/Sale, Form CG-4502
- Enclosure 15: Report of Survey, Form CG-5269
- Enclosure 16: Supply Condition Codes/Disposal Codes
- Enclosure 17: Boards of Survey and Monetary Compensation
- Enclosure 18: Instructions for Lost and Found Property
- Enclosure 19: Report of Excess Personal Property, Form CG-4501
- Enclosure 20: Report of Abandonment/Destruction Personal Property, Form CG-5598

COMDTINST M4500.5D

- Enclosure 21: Witness to Abandonment/Destruction Personal Property, Form CG-5598A
- Enclosure 22: Demilitarization/Mutilation Property Categories
- Enclosure 23: Sale of Government Property Bid and Ward, Form SF-114
- Enclosure 24: Personal Property Donation Agreement
- Enclosure 25: Personal Property Loan Agreement Addendums
- Enclosure 26: Transfer Order Surplus Personal Property, Form SF-123
- Enclosure 27: Year End Reports for Personal Property, Web Form CG-6048
- Enclosure 28: Instructions for Year End Reports for Personal Property, Form CG-6048
- Enclosure 29: Moto Vehicle Delivery Order (MVDO)
- Enclosure 30: Certificate of Origin
- Enclosure 31: Supplementary Information Required When Submitting Report of Excess Personal Property, Form CG-4501 to Commandant (CG-844)
- Enclosure 32: Computers For Learning (CFL) Program Donation Process Guide

# **CHAPTER 1. INTRODUCTION TO PERSONAL PROPERTY MANAGEMENT**

## **1.1 Overview**

Personal property management is the control over acquisition, management, utilization, reutilization, excess, accounting, and disposal of property. To effectively manage personal property, the following principles should be followed:

- A. Property managers are well trained;
- B. Excess is the first source of supply;
- C. Establish accountability and controls to protect, preserve, and maximize the use of existing assets;
- D. Minimize the cost of management systems;
- E. Manage the inventory and maximize reuse by conducting regular inspection and maintenance;
- F. Meet Federal recycling and energy requirements;
- G. Meet Federal disposition requirements; and
- H. Follow DOD Demilitarization standards.

### **1.1.1 Government Property Compliance**

All persons entrusted with the management of Government-owned personal property shall comply with this Manual, and:

- A. Be held to the highest standards;
- B. Be responsible and accountable for the proper use, care, and physical protection of all Government-owned, borrowed, loaned, or leased property. This tasking includes:
  - 1. Using any Government property for official use only. (Per 5 CFR, “No employee or member of the [Coast Guard] may use or authorize the use of Government property for other than Official Purposes.”)
  - 2. Complying with all applicable regulations;
  - 3. Contacting and reporting to the appropriate authority if Government property is subjected to undue risk of loss, damage, destruction, theft, fraud, waste, abuse, and/or mismanagement; and,

4. Recognizing that failure to comply will result in disciplinary action under the Uniform Code of Military Justice (UCMJ) or civil penalties.

## **1.2 Scope of Personal Property Management**

This Manual applies to the management of both capitalized and non-capitalized personal property. Personal property is any Federal property, except real property (buildings, land, and structures), with an estimated useful life of more than two years, is not intended for sale in the ordinary course of operations, and has been acquired or constructed with the intent of being used or being available for use. Personal property also includes leases, property on loan to the Coast Guard (CG), and property owned by the CG in the hands of another entity which could include Government-furnished equipment possessed by a contractor, or items the CG has loaned. Personal property excludes items held in anticipation of physical consumption, and excludes OM&S, including spare parts and consumable materials.

Personal property is all expendable and non-expendable assets including aircraft, vessels, boats, vehicles, trailers, major electronics systems, stand-alone electronics, electronic test equipment, general purpose equipment, small arms, computers, personal protective equipment, artwork, models, artifacts and intangible intellectual assets such as patents or internal-use software.

## **1.3 Responsibilities**

### **1.3.1 Commandant (CG-844)**

Commandant (CG-844) is the Property Management Officer for all personal property and is responsible for:

- A. Establishing and maintaining policies and procedures for personal property transactions, including acquisition, management, utilization, reutilization, excess, accounting, and disposal;
- B. Maintaining the Coast Guard official system of record, including development and implementation of policies, procedures, and systems necessary to provide effective property management support for the Coast Guard; and
- C. Verifying that Operating Facility Address Codes (OPFACs) are established, disestablished, and changed per Operating Facility Change Orders (OFCOs) in conjunction with Oracle.

### **1.3.2 The CG Finance Center**

The CG Finance Center (FINCEN) is responsible for:

- A. Maintaining CG financial data integrity within Oracle Fixed Asset Module (FAM);
- B. Executing appropriate accounting entries upon notification to add, edit, transfer, or remove disposed personal property assets from the capital asset accounts in Oracle FAM.

Commandant (CG-844) is notified when the recording of the capitalized asset is completed in Oracle FAM or retired;

- C. Maintaining desk procedures for the personal property processes conducted within FINCEN (FR);
- D. Following locally prescribed processes and making the required notifications for system modifications to accommodate proper financial reporting;
- E. Ensuring that audit-compliant evidential documentation is kept at appropriate levels to support the direct acquisition or purchase of assets relating to financial decisions, reporting requirements, and certifications for the asset life cycle period;
- F. Distributing monthly reports to appropriate Program Managers once assets are entered into Oracle FAM; and
- G. Acting as a user control program for approving user access to Oracle FAM.

### **1.3.3 Commandant (CG-09224)**

Commandant (CG-09224) is responsible for:

- A. Oversight and management of heritage assets;
- B. Serves as the official historian of the Coast Guard; and
- C. Determines which property is designated as heritage assets.

### **1.3.4 Program Offices**

Program Offices are responsible for:

- A. Maintaining an effective personal property management program within their areas of responsibility;
- B. Evaluating local program effectiveness and implementing actions to improve property accountability, including use, care, and protection;
- C. Establishing controls to ensure locally acquired assets, meeting mandatory tracking requirements, are recorded in the personal property system Oracle FAM from the date of receipt to final disposition, and that auditable documentation is on hand to support each item/transaction;
- D. Ensuring that Accountable Property Officers (APOs) and Property Custodians (PCs) are designated in writing within their jurisdiction and receive proper training to effectively perform personal property management duties and responsibilities;

- E. Reviewing monthly extracts to ensure asset listing in Oracle FAM is correct and complete in accordance with program listing and/or subsidiary system listing. Report the status of this review including planned acquisitions and disposals to Commandant (CG-844) and FINCEN (FR) within five business days of month end; and
- F. Limiting procurement to reasonable standards based on mission needs.

### **1.3.5 Areas, Districts, Bases/Base Support Units**

Areas, Districts, and Bases/Base Support Units are responsible for:

- A. Ensuring units within their chain of command adhere to proper procedures for the management and accountability of personal property;
- B. Approving dispositions documentation for thresholds identified in this Manual; and
- C. Providing training and support for APO, PC and others to improve property management practices and procedures.

### **1.3.6 Commanding Officers (COs), Officers-in-Charge (OICs)/Unit-Level Supervisors**

The CO/Officer-in-Charge (OIC) or Unit-Level Supervisors are responsible for:

- A. Maintaining custody, care, preservation, and proper use of all property assigned to and acquired by their unit;
- B. Administering effective, maintenance, accountability, and control of property and equipment;
- C. Establishing internal control systems to ensure management accountability against fraud, waste, misuse, and abuse of personal property;
- D. Providing oversight and sufficient resources to carry out property management functions;
- E. Requiring systematic maintenance of all property records;
- F. Designating, in writing, by name or billet assignment, an APO in accordance with United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series);
- G. Ensuring that the Oracle FAM system is updated within thirty (30) days of any changes made to the unit's property records (acquisitions, transfers, disposal, etc);
- H. Assigning Survey Officers, as necessary; and
- I. Certifying personal property assigned to the unit OPFAC Area of Responsibility (AOR) and submit the property reports as directed, including but not limited to year end physical inventory. This certification is not delegable.

### **1.3.7 Accountable Property Officer (APO)**

The APOs are individuals designated in writing by unit CO/OIC/Unit-Level Supervisor and who are responsible for:

- A. Administrating effective maintenance of the unit's property accountability and control program within the unit, and any of its annexes using the Oracle FAM system;
- B. Monitoring the unit purchase request to determine if reportable property is acquired, including reutilization of excess;
- C. Forwarding (for capitalized assets only) evidential documentation for property transactions to FINCEN (FR) within twenty (20) calendar days for Oracle-recorded assets; or
- D. Providing certifications and reports, as required, to support the existence and completeness of capitalized personal property assets;
- E. Ensuring that audit-compliant evidential documentation is maintained to support the acquisition, transfer, and disposition of assets for the asset life cycle period. Refer to the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series) for further details;
- F. Designating Property Custodians (PCs) and Property Administrators (PAs) in writing, by name or by billet assignment for each custodial area;
- G. Training the PCs, PAs, and all personnel at the command and/or individual users of property in the processes and procedures for personal property management;
- H. Ensuring that the periodic evaluations, such as a random sampling or spot inventories, of property management performance and effectiveness are conducted;
- I. Identifying and reporting to the CO/OIC/Unit-Level Supervisor any property which is excess to the needs of the unit;
- J. Ensuring that the PA makes all directed adjustments in Oracle FAM by reconciling change requests to Oracle Reports within thirty (30) days after acquisition, transfer, or disposition;
- K. Notifying Federal or local security officials, as appropriate, of adverse incidents relating to the loss or theft of personal property, and preparing related documentation;
- L. Coordinating Reports of Survey to document incidents regarding loss, theft, or damage to personal property; and
- M. Ensuring that Government property that is lost is promptly reported to the cognizant Security Officer, Commandant (CG-844).

### **1.3.8 Property Administrator (PA)**

The PA is an individual who may be a military member, Government employee, auxiliary member, or contractor assigned in writing by the APO, and is responsible for:

- A. Entering all adjustments (edits, additions, deletions and transfers) into the official financial system of record (Oracle FAM) for asset categories for which they have access;
- B. Overseeing all physical inventory internal controls and inventory procedures, designating members of the inventory team; and
- C. Reconciling Oracle FAM and subsidiary systems.

### **1.3.9 Property Custodian (PC)**

The PC is an individual who may be military member, Government employee, auxiliary member, or contractor assigned in writing by the APO and is responsible for:

- A. Maintaining current records for accountable property within the assigned custodial area and retaining documentation to support the audit trail for all acquisitions, transfers, and disposition activity;
- B. Initiating or processing documents affecting the ownership, accountability, or custody of equipment to the PA;
- C. Ensuring authorized use and proper care and protection of the property;
- D. Reporting lost or stolen property or property damaged beyond normal wear and tear to the APO;
- E. Preparing Reports of Survey to document incidents regarding loss, theft, or damage of personal property;
- F. Serving as a technical advisor to the APO and Board of Survey, providing assistance as required;
- G. Hosting during physical inventories, acting solely as a guide to counts team in order to assist in the location of assets; and
- H. Reporting directly to the APO for all additions, deletions, edits, transfer of assets, and Reports of Survey.

### **1.3.10 Individuals (Users)**

Individual employee(s) are responsible for:

- A. The proper use, care, and protection of Government property entrusted to their custody or care;

- B. The assurance that Government property is used only in the performance of official duties;
- C. The prompt informing the PC or APO of lost Government property; and
- D. The assurance that the PC is advised when property is moved from one location to another.

## **1.4 Definitions**

The following list of definitions is provided to ensure a common understanding of personal property management, oversight and operations. A full list of definitions is provided in the glossary.

### **1.4.1 Personal Property**

- A. Mandatory Accountable Personal Property: Mandatory accountable personal property is any item, excluding those under Command Security (COMSEC), that must be accounted for in the CG financial system of record, which include;
  - 1. All Aircraft;
  - 2. All Electronics;
  - 3. General Purpose Property;
    - a) Greater than \$5,000 in historical cost, or
    - b) Less than \$5,000 in historical cost, but highly pilferable.
    - c) Silver, service, and silverware;
    - d) Canines used in support of CG missions (excluding mascots).
    - e) Foreign gifts and decorations accepted and retained by the CG for official display purposes. (CFR Title 41, Part 102-42.15 states dollar values for plaques or other gifts that are exempt from this requirement);
  - 4. All Boats;
  - 5. Internal-Use Software greater than \$2,500 in historical cost;
  - 6. All Vehicles (including trailers);
  - 7. All Vessels;
  - 8. All Sensitive Personal Property;

9. Leased, rented or borrowed property; and

10. Heritage Assets.

B. Sensitive Personal Property. Sensitive personal property is any item that requires a high degree of protection and control due to its high-risk nature or its inherent attractiveness, portability, and/or sensitivity. This type of property must be recorded in the CG financial system of record. Sensitive personal property includes, but is not limited to, the following property categories regardless of dollar value:

1. Dangerous and hazardous property;

2. Drill weapons such as inert training weapons with or without serial numbers;

3. Property with data storage capability such as copiers, external hard drives, and desktop computers;

4. Inherently portable property and property that can easily be converted to private use or has high potential for theft, such as laptop computers and personal computing devices; and,

5. All property authorized for processing and/or storing classified information.

#### **1.4.2 Types of Personal Property**

A. Aircraft. A fixed wing or rotary wing machine capable of flight propelled by jet engines and/or propellers.

B. Electronics Equipment. Equipment used in conjunction with systems and computer hardware (e.g. communications systems, RESCUE 21, synthesizers, etc.).

1. Supported electronics equipment is any equipment that has centralized logistics support, which means it meets one or more of the following criteria:

a) A Systems Management and Engineering Facility (SMEF) Supervisor or Equipment Manager (EM) is identified by Commandant, Office of Command, Control (C3Cen), and Navigation Systems, Commandant (CG-64).

b) An Equipment/System Integrated Logistics Support Plan (EILSP) is developed or under development.

c) An Allowance Parts List (APL) is developed or under development, and/or

d) The equipment satisfies a Navy requirement as Navy-Type/Navy-Owned (NT/NO).

2. Non-supported electronics equipment is equipment that has not been authorized by Commandant (CG-64). This electronics equipment is usually purchased with unit or district funds to meet local requirements.
- C. General Purpose Property (GPP). GPP is defined as property that has a normal life expectancy of more than two years, has continuing use as a self-contained unit, is not consumed in use, does not lose its identity when put to use, or does not ordinarily become a non-serviceable component of other property. This type of property is not intended for sale in the ordinary course of operations and has been acquired or constructed with the intention of being used, or being available for use by the entity. General Purpose Property has no subsidiary system and must be entered into Oracle FAM.
- D. Boats. A watercraft less than sixty-five feet in length and capable of being used as a means of transportation on water. Two categories of boats that may be acquired are standard and non-standard boats.
1. Standard Boats. Standard boats are specified by the Commandant, as listed in the Naval Engineering Manual, COMDTINST M9000.6 (series).
  2. Non-Standard Boats. Non-standard boats are specified by the Commandant, as listed in the Non-Standard Boat Operators Handbook, COMDTINST M16114.28 (series).
- E. Internal Use Software. Internal-Use Software (IUS) is defined as software that is developed or purchased from commercial vendors or government entities, both internally or contractor developed, to operate and support CG's programs and/or provide services (e.g. software used in project execution/management, financial, decision support systems, and administrative software). Internal-Use Software can be purchased from commercial vendors (commercial off-the-shelf (COTS)), contractor developed (including IUS developed by other government agencies (e.g. Navy)), or internally developed IUS. (External-Use Software is defined as software available for sale to parties outside the organization, and the CG does not normally possess any external-use software.)
- F. Vehicles. Motor Vehicles are any vehicles, self propelled or drawn by mechanical power, designed and operated principally, but not exclusively, for highway transportation of property or passengers, but does not include a military designed motor vehicles or vehicles not covered by CFR Title 41, Part 102-34.
- G. Trailers. Trailers are non-motorized equipment with wheels designed to be pulled over public roadways by motor vehicles. CG policies regarding motor vehicles also apply to trailers that are designed to operate on public roadways.
- H. Cutters. Cutters are defined as watercraft of sixty-five feet in length or greater and capable of being used as a means of transportation on water.
- I. Heritage Assets. Commandant (CG-09224), the Coast Guard historian's office, determines which personal property items are designated heritage assets which help to illustrate the social, educational, and cultural heritage of the Coast Guard. Heritage assets/Historic Artifacts-is property that has historical, cultural, educational, or artistic

significance to the Coast Guard, and that is generally expected to be preserved indefinitely. Some items because of their age or cultural significance are inherently historical artifacts and may be designated as Coast Guard heritage assets. These may include (but are not limited to): ships bells, gyro compasses, brass citations, flags, pennants, chronometers, ships' seals, clocks, compasses, models, clothing, medals, classic Fresnel lenses, original historic artwork, gifts to the Coast Guard, and any items which represent the uniqueness of the mission of the Coast Guard.

Property may have historical, educational, artistic, or cultural significance because it is associated with an important person, event, or place. Reproductions and dioramas (three-dimensional scenes) may or may not be considered historically significant. Most trophies, prizes, plaques, and other items of transitory significance or of morale or sentimental value are not generally considered to have historical significance for the Coast Guard collection. However, some are pertinent to the history, lineage, or traditions of the Coast Guard.

Property may become a heritage asset as the result of being created by research, resources management, or exploration. Heritage assets may be identified by the fact that they are likely to increase in value with age or because the items are rare. Due to pre-established historical significance, Commandant (CG-09224) may nominate equipment or items that meet the definition of personal property which are currently in operational use. If the item is not severed from the real property, it shall be reclassified as multi-use personal property. Additionally, as a matter of US Coast Guard policy, the historian may treat items or equipment that are considered real property as personal property/heritage assets with the prior written agreement of Commandant (CG-431). This designation may occur at any point in the equipment or item's service life. While subject to operational needs, the asset should be cared for with the intent that it will become a heritage asset, contact Commandant (CG-09224) for further guidance. Once this equipment or item is no longer used for its intended operational function and it either meets the definition of personal property; or, Commandants (CG-431), (CG-432), (CG-531), and the historian have agreed to treat it as personal property, then the asset immediately becomes a heritage asset. The final arbiter of the significance of a personal property asset and its designation as a heritage asset is the Coast Guard Curator, Commandant (CG-09224).

In carrying out the policies and procedures of the transfer of a lighthouse under the National Historic Lighthouse Preservation Act (NHLPA), the USCG historian will determine whether any Coast Guard-owned personal property artifact that meets the definition of personal property located on the lighthouse station grounds shall remain on the site.

- J. Multi-Use Heritage Assets. Not all heritage assets are used solely for heritage purposes; some serve two purposes providing reminders of Coast Guard heritage and by being used in day-to-day Government operations unrelated to the assets themselves. The cost of renovating, improving, or reconstructing operating components of heritage assets used in Government operations shall be included in general PP&E. The renovation, improvement, or reconstruction costs to facilitate Government operations (for example, installation of communication wiring or redesign of office space) would be capitalized

and depreciated over its expected useful life. The cost shall not be depreciated over an unrealistically long life.

Costs of renovating or reconstructing the heritage asset that cannot be associated directly with operations shall be considered heritage asset costs and included as expense in calculating net costs shall be considered heritage asset costs and included as expense in calculating net costs.

## **1.5 Management Controls and Tools**

### **1.5.1 Management Controls**

Property managers rely on the controls mentioned below to effectively manage and account for the material for which they are assigned responsibility.

- A. Allowance Lists. These lists provide the basic types and maximum quantities of property required for the effective performance of a unit's mission. Management allowance lists include but are not limited to microcomputer allowances established by Commandant (CG-6) and boat allowances established by Commandant (CG-731).
- B. Budgetary Control. Is a means to effectively meet the needs of outfitting and maintenance programs that support operational missions by approving, disapproving, or modifying budget requests. Budget requests should be reconciled to actual expenditures to identify property purchased outside of the approval process.
- C. Internal Control. Appendix A of the revised Office of Management and Budget (OMB) Circular No. A-123, "Management's Responsibility for Internal Control" (OMB Circular A-123, Appendix A) provides specific requirements for Federal agencies to establish internal controls over financial reporting, assess those internal controls, correct internal control deficiencies, and provide a specific assertion to the reliability of internal controls over financial reporting. The purpose of this document is to describe the process, and to highlight the related internal controls over financial reporting, in accordance with OMB Circular A-123, Appendix A.
- D. Segregation of Duties. This is a concept of having more than one person required to complete a task. Segregation or separation of duties is one of the key concepts of internal controls and is used as a preventive measure to eliminate fraud and error.

### **1.5.2 Management Tools**

- A. Oracle Fixed Asset Module (FAM). Oracle FAM is the system of record for all capitalized and non capital, but reportable, personal property in the Coast Guard. It is one module in a suite of Oracle products which are stored and managed at the CG Finance Center (FINCEN). This suite is called the Core Accounting System (CAS).
- B. Subsidiary Systems. These are operational systems and routines that are used to maintain, track, and properly record the use of personal property. Examples of these systems include Abstract of Operations (AOPS) for boats and vessels, Asset Logistics

## COMDTINST M4500.5D

Management Information System (ALMIS) for standardized boats and aircraft, etc. These systems must reconcile to the system of record Oracle FAM to ensure that all property is recorded accurately.

## **CHAPTER 2. ACQUISITION OF PERSONAL PROPERTY**

### **2.1 Overview**

This chapter addresses the acquisition of personal property, which is the initial phase of property life cycle management. The acquisition phase begins when the CG identifies a functional requirement that exists to perform regular tasks or to complete CG missions. Property is then acquired to meet the identified need and is recognized as accountable when ownership passes to the CG or when goods are delivered and received by the CG. Acquisition is executed by transfer of excess, direct purchase, construction, lease, or gift. Before an asset is acquired, CG units must obtain approvals for purchases to ensure they are completed in the most economical manner to the organization. In addition, acceptable supporting documentation must be maintained so that the asset can be entered into the property financial management system (Oracle FAM) to record the receipt of property and to meet audit standards.

### **2.2 Objectives**

The objectives of acquisition of personal property are:

- A. To meet organizational needs in an economic and efficient manner;
- B. To accurately quantify, inspect, and record all property upon receipt, for validation of received goods against the orders placed;
- C. To limit procurement to reasonable standards based on mission needs and equipment on hand;
- D. To maintain stewardship responsibility; and
- E. To maximize the return on the Government's investment in the asset.

### **2.3 Requirements for Acquisition of Personal Property**

Acquisitions must be made in accordance with all of the following applicable laws, regulations and policies, which include but are not limited to: the United States Code (USC); Code of Federal Regulations (CFR), Simplified Acquisition Procedures (SAP) Manual, COMDTINST M4200.13 (series) and Financial Resources Management Manual (FRMM), COMDTINST M7100.3 (series). This Manual is supplemental and subordinate to the above listed laws, regulations, and policies. If conflict exists in the information provided in this Manual, the aforementioned guidance takes precedence.

## 2.4 Procedures

Functional requirements resulting in the acquisition of personal property will occur at all levels of the organization. When a need arises, it is the responsibility of all members in the chain of command, including the APO, CO/OIC and Contracting Officers (KOs), to select the most appropriate method of acquisition. The available acquisition methods, which are discussed in detail throughout this section, are:

- A. **Reutilization of Excess Personal Property.** The first source of supply. This may include internal transfer of CG property that is excess to the needs of a CG unit, or acquisition of excess property from other Government agencies.
- B. **Direct Purchase.** If the CG is unable to obtain property through transfer, the CG must obtain property authorization and purchase property. These transactions are accounted for as acquisitions, and must be entered into Oracle FAM if they are considered mandatory accountable personal property. Refer to section 1.4.1 of this Manual to obtain a list of all mandatory accountable personal property.
- C. **Construction.** Property that is being constructed and is not yet completed is classified as Construction in Progress (CIP). A CIP item is not depreciated until the asset is placed in service.
- D. **Lease.** CG units may obtain property via the lease of property. A lease is a contract calling for the lessee to pay the lessor for use of an asset.
- E. **Gift.** CG units may receive property as gifts. These transactions must follow specific CG and Federal regulations, and must be submitted to General Services Administration (GSA) for gift acceptance.
- F. **Forfeited/Seized and Abandoned Property.** The CG may obtain property that is forfeited, seized, or abandoned. If CG obtains property through this method for official use, the asset must be recorded into the appropriate reporting system.

### 2.4.1 Methods of Acquisition

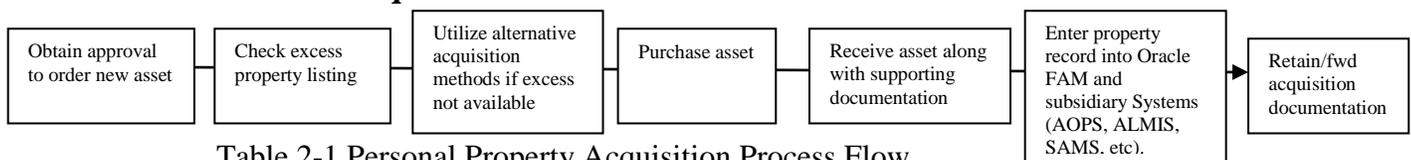


Table 2-1 Personal Property Acquisition Process Flow

#### 2.4.1.1 Reutilization of Excess Personal Property

Reutilizing excess property saves considerable funds and resources. In most cases, only handling and transportation costs are incurred. In lieu of acquiring new property, all CG units are required to review both internal (CG) and external (OGA) excess property listings for assets that can fulfill the unit’s requirements while reducing the cost of acquisition.

- A. CG Excess Property. A unit shall screen excess property within the CG via the following steps:
1. Conduct local area screening or by contacting local property offices and officers;
  2. View CG excess property reported on <http://www.uscg.mil/SFLC/excess.asp> in accordance with 41 CFR 102-39; and
- B. Other Government Agency Transfers. If excess personal property is not available within the CG, units shall review OGA excess property lists to the maximum extent possible to satisfy existing needs before initiating new procurement.

A unit shall use the following methods to screen excess property with OGA:

1. GSAXcess is an electronic information system available on <http://gsaxcess.gov> and may be used to search and obtain excess and surplus property offered by GSA. It offers an online inquiry capability into GSA's nationwide inventory of excess/surplus property. The inquiry portion allows units to determine the availability of a disposal item by searching the inventory by stock number or description and then modifying the search by additional criteria such as excess or surplus, condition code, region, and date reported. It also allows for searches of Defense Logistics Agency (DLA) Disposition Services property. DLA Disposition Services (Site) is formally known as Defense Reutilization and Marketing Office (DRMO). A CG unit must follow the steps below in order to obtain property from GSAXcess:
  - a) Locate Personal Property. Search GSAXcess for a worldwide inventory of Federal excess personal property.
  - b) Work with appropriate GSA Personnel. The unit contacts the appropriate GSA personnel, mostly the Area Property Officer, in the region where the personal property is located. The GSA Area Property Officers assist in the transferring of personal property.
  - c) Gain Approval. Once the personal property has been allocated to the CG, GSAXcess will generate an email with a transfer order to the unit APO. The APO electronically approves the transfer order in GSAXcess® and requests approval from Commandant (CG-844). Commandant (CG-844) is the final approving authority for all purchases made via GSAXcess®.
  - d) Process Transfer Order. Once authorization is obtained from CG officials, GSA electronically approves the Transfer Order Excess Personal Property, Form SF-122 via GSAXcess.
  - e) Arrange Pickup. The CG contacts the disposing agency to arrange pickup. Pickup should occur within fifteen (15) calendar days from the date of allocation; and twenty-one (21) days from date of allocation for Department of Defense (DOD) excess. If additional removal time is required, the agency is responsible for requesting such additional removal time.

- f) Shipping Costs. Shipping/transportation costs associated with claiming excess property acquired through GSAXcess including items held by a Defense Disposition Services location are the responsibility of the requesting Coast Guard command. The Coast Guard does not qualify to receive free shipping from DLA Disposition Services (sites).

**Note.** The acquiring agency is responsible for any packing, shipping, or transportation costs.

- 2. The DLA Disposition Services Reutilization Transfer Donation (RTD) is an electronic information system available on-line at: <https://www.dispositionservices.dla.mil/rtd03/index.shtml>, and may be used to search for and obtain excess property offered by DLA Disposition Services. The system offers screening and ordering of DOD property by National Stock Number (NSN), Local Stock Number (LSN), assigned items of DOD excess, and surplus personal property in the worldwide inventory of Defense Reutilization and Marketing Service (DRMS). It allows screening and ordering of assets by Federal Supply Group (FSG), Federal Supply Classification (FSC), National Item Identification Number (NIIN) and Noun Name, and searches by specific DLA Disposition Services (Site) or geographical zones. It also provides photographs for some property as well as specific item characteristics.

A CG unit must follow the steps below in order to acquire property via this method:

- a) Locate Property. Locate personal property via search on the website provided.
  - b) Gain Approval. Once the personal property has been allocated to the CG, the APO submits a Military Standard Requisitioning and Issue Procedures (MILSTRIP) Release Receipt Document, DD Form 1348-1 either electronically or hard-copy to DLA Disposition Services (Site). Procedures to complete an automated Release Receipt Document, DD Form 1348-1 are provided online on the DLA Disposition Services Reutilization/Transfer/Donation (RTD) homepage. Upon completion of the form, the APO requests approval from Commandant (CG-844). Commandant (CG-844) is the final approving authority for all purchases made via GSAXcess.
  - c) Process Forms. Once authorization is obtained from CG officials, DLA Disposition Services (Site) approves the Release Receipt Document, DD Form 1348-1 and the approved form is sent to Commandant (CG-844), the CG unit requesting the property, and the holding agency for recordkeeping.
  - d) Arrange Pickup. Direct pickup is allowed by an individual with a valid ID card and a completed Release Receipt Document, DD Form 1348-1 for specific property that has been signed by the APO. Pickup must occur within fifteen (15) calendar days unless otherwise coordinated with the holding agency.
- 3. Requisition Directly From OGA. Requisitions received directly from other Government agencies are considered direct transfers. The CG may transfer excess

personal property directly to/from another Federal agency without first reporting it to GSA if the total acquisition cost of the asset is \$10,000 or less.

The CG may also obtain excess personal property directly from another agency without GSA approval if the Federal agency has statutory authority to dispose of property, and the CG is an eligible recipient. In such instances, CG must report acquisition to GSA on the Transfer Order Excess Personal Property, Form SF 122 within 10 workdays of the transaction.

4. Requisition Directly From OGA. Requisitions received directly from other Government agencies are submitted to DLA Disposition Services (Site). See Enclosure (1) for a sample of DOD Industrial Plan Equipment Requisition, DD Form 1419. This form is to be completed within thirty (30) days. Requisition requests are submitted via instructions provided in Enclosures (2) and (3). If an asset has been identified via the screening process, the unit shall ensure that the following conditions are satisfied prior to acquiring the asset. If the following conditions are not satisfied, acquisition via excess property is not required:
    - a) Cost of acquiring and maintaining excess property (e.g. freight costs, repair costs, etc.) is less than purchasing new material;
    - b) Excess property will fulfill required need without sacrificing mission.
- C. If excess property is not sufficient in meeting CG needs, CG may purchase or lease new property in accordance with the Simplified Acquisition Procedures (SAP) Manual, COMDTINST M4200.13 (series). The following should be considered when purchasing or leasing new personal property:
1. Estimated length of period the equipment is to be used and the extent of use within that period;
  2. Financial and operating advantages of alternative types and makes of equipment;
  3. Cumulative rental payments for the estimated period of use;
  4. Net purchase price;
  5. Transportation and installation costs;
  6. Maintenance and other service costs;
  7. Potential obsolescence of the equipment because of imminent technological improvements;
  8. Availability of purchase options;

9. Potential for use of the equipment by other agencies after its use by the acquiring agency has ended;
10. Trade-in or salvage value;
11. Imputed interest; and
12. Availability of a servicing capability, especially for highly complex equipment.

#### **2.4.1.2 Direct Purchase**

If the CG is unable to obtain property through transfer from OGA, the CG must obtain appropriate approvals and directly purchase property from other vendors. CG units must follow the following regulations when purchasing personal property:

- A. Federal Acquisition Regulations (FAR);
- B. Federal Management Regulations (FMR) – CFR Title 41, Part 101 and 102;
- C. DHS Management Directives;
- D. Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series);
- E. Coast Guard Financial Resource Management Manual (FRMM) COMDTINST M7100.3 (series); and
- F. Simplified Acquisition Procedures (SAP) Manual, COMDTINST M4200.13 (series).

#### **2.4.1.3 Construction**

CG personal property purchases relating to Acquisition, Construction and Improvement (AC&I) funds or any fixed purchases that have been classified as major acquisitions are required to go through the CIP process. Policy for accounting and reporting of property through the CIP process can be found in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series).

#### **2.4.1.4 Lease**

A lease is a contract granting use of personal property during a specified period in exchange for lease payments/rent. CG contracting officers can enter into operational leases when a cost benefit analysis identifies the leasing of an asset as a better option compared to the purchase of an asset.

Prior to entering into a lease, the contracting officer shall contact Commandant (CG-84) and ensure that the lease is scored in accordance with the Financial Resources Management Manual (FRMM), COMDTINST M7100.3 (series). This prevents the CG from unknowingly entering into capital leases.

The proper accounting for lease costs is essential to ensure accurate asset records and financial statements. Recording all lease transactions in a timely manner and accurately are critical to ensuring that financial statements and disclosures are complete. Commandant (CG-84) and FINCEN (FR) are responsible for proper recording of leases and leasehold improvements.

#### **2.4.1.5 Gifts**

Non-monetary Gifts/Decorations in Excess of \$350: It should be noted that at the time of publishing the amount for non-monetary gifts was \$350. Non-monetary gifts are considered to be the property of the Government and must be reported to Commandant (CG-8R) within sixty (60) days of receipt. Commandant (CG-8R) determines if the CG will keep the gift for official use. If the CG does not retain the gift for official use or return it to the original donor, the CG must report the gift as excess to GSA on a Report of Excess Personal Property, Form CG-4501. If GSA does not transfer the gift through utilization screening, the donee may purchase the gift.

Intangible and monetary personal property gifts must be reported to the GSA Personal Property Management Division and cannot be transferred or disposed of without GSA approval.

Refer to Acceptance and Accounting for Special Projects and Other Gifts to the Coast Guard from Non-Federal Sources, COMDTINST 5760.14 (series) for additional information on gifts.

#### **2.4.1.6 Forfeited/Seized and Abandoned Property**

Forfeited/Seized and Abandoned property must be in CG possession for forty-five (45) days before retention or disposal action can begin. Refer to the Military Justice Manual, COMDTINST M5810.1 (series) for additional information on these types of property. A brief description of each type follows:

- A. Forfeited Property. The CG may obtain forfeited property through a summary processor court order pursuant to any law of the U.S.;

- B. Seized Property. Seized property may be acquired through confiscation, and the CG shall be responsible for the care of property until final ownership is determined by the judicial process.
- C. Abandoned Property. Abandoned property is personal property that has been deserted, left behind, or given up by the owner.
  - 1. Voluntarily abandoned property is property that the owner has intentionally and voluntarily given up possession.
  - 2. Unclaimed abandoned property is property that comes into the custody of the CG and ownership has not been determined.

The acquisition value for forfeited/seized and abandoned property shall be recorded in the appropriate reporting system at the estimated Fair Market Value (FMV) less any claims at the time of forfeiture/seizure, until the personal property is forfeited, returned, or otherwise liquidated. Commandant (CG-5R) in coordination with Commandant (CG-844) shall search the forfeited property listing for vessels and other items that can be beneficially put to use by the CG.

## **2.4.2 Acquisition by Property Type**

The following section provides guidance that must be followed for certain personal property asset types in conjunction with the methods listed above.

### **2.4.2.1 Aircraft**

Acquisition of aircraft must be approved by Commandant (CG-711) regardless of acquisition method. Commandant (CG-9) shall coordinate with Commandants (CG-711) and Commandant (CG-41) when the CG acquires an aircraft.

During the acquisition process for aircraft from construction, the following roles are fulfilled:

- A. Commandant (CG-711) serves as the sponsor for the acquisition;
- B. Commandant (CG-931) serves as the acquisition branch; and
- C. Commandant (CG-41) ensures that the purchase needs meet the needs of Commandant (CG-711).

When the CG places an aircraft into service, supporting documents as stated in section 2.4.3 of this Manual, are submitted by Commandants (CG-41), (CG-711), and (CG-931) to Commandant (CG-844). Once Commandant (CG-844) reviews the documentation (CIP package) for supporting cost and Date in service, FINCEN (FR) enters the asset into Oracle FAM. Commandant (CG-711) must report the acquisition of an aircraft in the Federal Aviation Interactive Reporting System (FAIRS) within fourteen (14) calendar days of the acquisition date.

The CG must have the following information readily available for all aircraft acquisitions:

- A. Manufacturer, date of manufacture, model, serial number;
- B. Major components absent from the aircraft, such as engines and electronics; and
- C. Whether or not the:
  - 1. Aircraft is operational;
  - 2. Data plate is available;
  - 3. Maintenance records are present;
  - 4. Aircraft has been previously certificated by the Federal Aviation Administration (FAA) and/or has been maintained to FAA airworthiness standards; and
  - 5. Aircraft was previously used for non-flight purposes (i.e., ground training or static display), and has been subjected to extensive disassembly and reassembly procedures for ground training, or repeated burning for fire-fighting training purposes.
- D. For military aircraft, indicate Category A, B, or C as designated by the Department of Defense (DOD), as follows:
  - 1. Category A- Aircraft authorized for sale and exchange for commercial use.
  - 2. Category B- Aircraft previously used for ground instruction and/or static display.
  - 3. Category C- Aircraft that are combat configured as determined by DOD.

Units shall work with Aviation Logistics Center (ALC) to coordinate the major aircraft support equipment repair or replacement. ALC shall work with Naval Air Facility (NAVAIR) in Solomon's Island, MD, for assets that ALC is not able to repair or replace. NAVAIR shall inform ALC when the replacement asset is ready to be placed in service. The converted item shall be entered into Oracle FAM upon completion of conversion.

Each unit is responsible for the receipt, recording, and marking/tagging for each aircraft obtained.

- A. Receipt of Aircraft. Upon receipt of an aircraft, units must submit one of the following types of receipt documentation to Commandant (CG-844) for the recording of the asset:
  - 1. Material Inspection and Receiving Report, DD Form 250 must be completed at the time of delivery and receipt of assets. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new aircraft. Instructions for the Material Inspection and Receiving Report, DD Form 250 can be found in the DFARS (Part 4- Preparations of the Material Inspection and Receiving Report, DD Form 250

and 250C – F401 Preparations Instructions) at [http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix\\_f.htm#F-304](http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix_f.htm#F-304).

Refer to Enclosure (4) for a sample of the report. Complete the Material Inspection and Receiving Report, DD Form 250 in the following manner:

- a) PC completes blocks (1-21) on the Material Inspection and Receiving Report, DD Form 250 and provides it to the APO for review.
  - b) Obtain all asset descriptive information from the appropriate asset. For example, obtain serial number from the actual asset and enter in block 16.
  - c) Complete block 21a and obtain the signature of the sending vendor.
  - d) Complete and sign block 21b and forward the Material Inspection and Receiving Report, DD Form 250 to the APO for review.
  - e) APO reviews the form for accuracy, completes, and signs block 22.
  - f) Once the report has been completed and signed, it must be forwarded to FINCEN (FR) for update in Oracle FAM.
  - g) Receiving unit must also ensure that property is updated in any subsidiary systems, if applicable, to avoid reconciliation errors.
  - h) PC stores a copy of the Material Inspection and Receiving Report, DD Form 250. Refer to Information and Life Cycle Management Manual, COMDTINST M5212.12 (series) for document retention policy.
2. Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 must be completed at the time of delivery and receipt of assets. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new aircraft. Instructions for the Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 can be found in the Department of Homeland Security Acquisition Manual (HSAM), Section 3046.672 at [http://www.dhs.gov/xlibrary/assets/opnbiz/cpo\\_hsam.pdf](http://www.dhs.gov/xlibrary/assets/opnbiz/cpo_hsam.pdf). Refer to Enclosure (5) for a sample of the form.
  3. An official CG message may be released at the time of delivery and receipt of the aircraft. This message must be completed in accordance with instructions provided in the Telecommunication Manual, COMDTINST M2000.3 (series) for instructions on message completion and timeline of message completion. Commandant (CG-844) must be an info addressee on any official CG acceptance messages.
  4. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed at the time of delivery and receipt of asset. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new aircraft. The

form must be completed in accordance with the instructions provided in Section 3.4.4.2 of this Manual. Refer to Enclosure (6) for a sample of the form.

- B. Recording of Aircraft. In addition, refer to Chapter 5, specifically section 5.4.3.2 (A) for the recording of aircraft.
- C. Marking and Tagging of Aircraft. Upon receipt of asset, the unit must also appropriately mark and tag the asset in conjunction with the recording of the assets. Refer to Table 3-11 Marking and Tagging of Personal Property for the tagging of aircraft.

#### **2.4.2.2 Electronics**

New acquisitions of electronics are acquired from construction and follow the procurement procedures specified by Commandant (CG-9). Though Commandant (CG-643) does not obtain ownership and responsibility of electronics until it is in the Implementation phase of the System Development Life Cycle (SDLC), it must be included in the approval process for all electronics and electronics systems. After the implementation phase is complete, the asset is brought into the CG's enterprise architecture. New electronics systems that are constructed follow the Acquisition, Construction, and Improvement (AC&I) process that correlates to the SDLC phases, specifically the Conceptual, Planning and Requirements, Design, and Developing and Testing phases. Additional acquisitions of pre-existing systems do not follow the AC&I process.

All additional acquisitions of pre-existing electronics systems need approval from the Inventory Control Points (ICPs), ALC or Surface Forces Logistics Center (SFLC). The acquisition of new electronics systems are approved by the product line and C4&IT, depending on the value and type of purchase.

New electronics systems may also be acquired by direct transfers from other Federal agencies. In some instances, the other agencies provide funds to the CG to maintain leased/loaned electronics on their behalf, such as DGPS sites from DHS.

In other cases where the CG authorizes OGAs, such as the Navy, to make purchases on behalf of the CG, the responsible CG unit issues a Military Interdepartmental Purchase Request (MIPR) for the purchase of property, completes a Requisition and Invoice/Shipping Document, DD Form 1149, and forwards it to the OGA for transfer of property back to the CG. These transactions are considered transfers instead of purchases. Refer to the Major Systems Acquisition Manual (MSAM), COMDTINST M5000.10 (series), for additional guidance on the acquisition of electronics systems.

Each unit is responsible for the receipt, recording, and marking/tagging for each electronics system obtained.

- A. Receipt of Electronic Systems. Upon receipt of a new electronics system, units must submit one of the following types of receipt documentation to Commandant (CG-844) for the recording of the asset:

1. An official CG message may be released at the time of delivery and receipt of the electronics system. This message must be completed in accordance with instructions provided in the Telecommunication Manual, COMDTINST M2000.3 (series) for instructions on message completion and timeline of message completion. Commandant (CG-844) must be an info addressee on any official CG acceptance messages.
  2. A CG HQ Program Office memo may be completed at the time of delivery and receipt of the asset. This memo must be completed in accordance with instructions provided in the Coast Guard Correspondence Manual, COMDTINST M5216.4 (series), for instructions on message completion and timeline of message completion.
- B. Recording of Electronic Systems. In addition, refer to Chapter 5, specifically section 5.4.3.2 (E) for the recording of electronic systems.
- C. Marking and Tagging of Electronic Systems. Upon receipt of the asset, unit must also appropriately mark and tag the asset in conjunction with the recording of the assets. Refer to Table 3-11 Marking and Tagging of Personal Property for the tagging of electronics.

### **2.4.2.3 General Purpose Property**

The CG shall make a determination as to whether the requirements of units can be met through the utilization of currently owned items prior to the acquisition of new general purpose property. COs/OICs/Unit-Level Supervisors must ensure that purchase is absolutely necessary by determining whether requirements could be met through the redistribution, repair, or rehabilitation of already owned items.

It is preferred that general purpose property is acquired through excess transfer from an OGA, provided that substantial costs will not be incurred for packing, packaging, shipping, constructing, rehabilitating, and other related services prior to the acquisition of new items.

The following instructions pertain to specific general purpose property that requires additional or special procedures.

- A. Firearms. When the CG acquires a voluntarily abandoned or unclaimed firearm (other than a CG-issued firearm), CG must immediately report that firearm to the appropriate Weapons Officer. The Weapons Officer must proceed in accordance with the Ordnance Manual, COMDTINST M8000.2 (series), and DHS Management Directives.
- B. Office Furniture and Office Machines.
  1. Office Furniture. All acquisitions of office furniture shall be completed in accordance with Simplified Acquisition Procedures (SAP) Manual, COMDTINST M4200.13 (series) and other Federal regulations such as CFR Title 41, Part 101 - 25.104, Acquisition of office furniture and office machines.

2. Office Machines. All acquisitions of office machines shall be in compliance with United States Coast Guard Printing and Binding Regulations, (COMDTINST M5600.6 (series)).
- C. Government-Furnished Equipment (GFE)/Government-Furnished Property (GFP).
1. A list of GFE/GFP with unit acquisition cost must be maintained by the Contracting Officer and provided to the contractor annually.
  2. The contractor's approved tracking system is the Government's official property record, with the exception of capitalized property.
  3. The unit APO shall be notified of all property equal to or exceeding \$25,000 that is placed in contract by the Contracting Officer. If the Contracting Officer and APO are at separate locations, a memo is prepared documenting the roles and responsibilities of each unit and must be signed and endorsed by all parties.

Each unit is responsible for the receipt, recording, and marking/tagging of each IUS obtained.

- A. Receipt of General Purpose Property. Upon receipt of new capitalized general purpose property, units must submit one of the following types of receipt documentation to Commandant (CG-844) for the recording of the asset.
1. Material Inspection and Receiving Report, DD Form 250 must be completed at the time of delivery and receipt of assets. For all capitalized general purpose property assets, this report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new property. Instructions for the Material Inspection and Receiving Report, DD Form 250 can be found in Section 2.4.2.1 of this Manual and DFARS (Part 4- Preparations of the Material Inspection and Receiving Report, DD Form 250, and Preparations Instructions, DD Form 250C-F401) at [http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix\\_f.htm#F-304](http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix_f.htm#F-304). Refer to Enclosure (4) for a sample of the receiving report.
  2. Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 must be completed at the time of delivery and receipt of assets. For all capitalized general purpose property assets, this report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new property. Instructions for the Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 can be found in the Department of Homeland Security Acquisition Manual (HSAM), Section 3046.672 at [http://www.dhs.gov/xlibrary/assets/opnbiz/cpo\\_hsam.pdf](http://www.dhs.gov/xlibrary/assets/opnbiz/cpo_hsam.pdf). Refer to Enclosure (5) for a sample of the form.
  3. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed at the time of delivery and receipt of asset. For all capitalized general purpose property assets, this report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new property. The form must be completed in accordance with the

instructions provided in Section 3.4.4.2 of this Manual. Refer to Enclosure (6) for a sample of the form.

4. Issue Release/Receipt Document, DD Form 1348-1. For all capitalized general purpose property assets, this report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new property. Refer to Enclosure (8) for an example of the Issue Release/Receipt Document, DD Form 1348-1, and Enclosure (9) for instructions on the completion of the form.
  5. Transfer Order Excess Personal Property, Form SF-122. This form must be submitted to Commandant (CG-844) for all capitalized general purpose property assets within thirty (30) days of receipt of the new property. This form is to be completed in accordance with instructions provided in CFR Title 41, Part 101-43.4901-122-1.
  6. Order for Supplies and Services, Form OF-347. This form is to be completed as prescribed by CFR Title 48, Part 53.213(f). For all capitalized general purpose property assets, this report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new property. Refer to Enclosure (7) for a sample of the form.
- B. Recording of General Purpose Property. In addition, refer to Chapter 5, specifically section 5.4.3.2 (H).
- C. Marking and Tagging of GPP. Upon receipt of asset, unit must also appropriately mark and tag the asset in conjunction with the recording of the assets. Refer to Table 3-11 Marking and Tagging of Personal Property for the tagging of general purpose property.

#### **2.4.2.4 Boats**

Commandant (CG-731) is required to be involved in all methods of acquisitions for boats. When the CG places a boat into service, supporting documents as stated in section 2.4.3 of this Manual, are submitted by Commandant (CG-7) and Commandant (CG-9), as applicable, to Commandant (CG-844). Once Commandant (CG-844) reviews the documentation (CIP package) for supporting cost and Date in service, FINCEN (FR) enters the asset into Oracle FAM. Both Standard and Non-Standard boats may be acquired. Standard boats are specified by the Commandant, as listed in the Naval Engineering Manual, COMDTINST M9000.6 (series).

Units must work with SFLC to coordinate a boat's repair or replacement. SFLC may use the operational parts of a small boat that is no longer in service to construct a new asset. SFLC shall complete the following documentation:

- A. A Requisition and Invoice/Shipping Document, DD Form 1149 should be completed for all transfers greater than thirty (30) days. A Requisition and Invoice/Shipping Document, DD Form 1149 is still required for temporary transfers, which are less than thirty (30) days; however, the transfer does not have to be recorded in ALMIS or AOPs, as ordinarily required.

- B. A Report of Survey, Form CG-5269 must be completed for all replacements, if applicable.

After completion of appropriate documents, SFLC enters the asset into Oracle FAM and AOPs. Only standard boats are entered into ALMIS. SFLC is not responsible for making updates in the system for temporary transfers. SFLC will send the replacement asset to the receiving unit and the unit shall update the asset record to evidence the transfers. In addition to entering in the assets, SFLC must notify the appropriate regional boat managers of any changes being made to boats in their area of responsibility.

A CG unit which builds or accepts a boat from non-CG sources shall, upon acceptance or completion of the boat:

1. Enter all required data on the Boat Record, Form CG-2580A; and
  2. Complete two copies of the Boat Record, Form CG-2580A. Send one copy to Commandant (CG-731) and one copy to the District Commander of the district to which the boat is first assigned.
  3. Each unit is responsible for the receipt, recording, and marking/tagging for each boat obtained.
- A. Receipt of Boats. Upon receipt of a new boat, units must submit one of the following types of receipt documentation to Commandant (CG-844) for the recording of the asset:
1. Material Inspection and Receiving Report, DD Form 250 must be completed at the time of delivery and receipt of the asset. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new boat. Instructions for the Material Inspection and Receiving Report, DD Form 250 can be found in Section 2.4.2.1 of this Manual and DFARS (Part 4- Preparations of the Material Inspection and Receiving Report, DD Form 250, and Preparations for Material Inspection and Receiving Report, DD Form 250C – F401) at [http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix\\_f.htm#F-304](http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix_f.htm#F-304). Refer to Enclosure (4) for a sample of the report.
  2. Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 must be completed at the time of delivery and receipt of an asset. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new boat. Instructions for the Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 can be found in the Department of Homeland Security Acquisition Manual (HSAM), Section 3046.672 at [http://www.dhs.gov/xlibrary/assets/opnbiz/cpo\\_hsam.pdf](http://www.dhs.gov/xlibrary/assets/opnbiz/cpo_hsam.pdf). Refer to Enclosure (5) for a sample of the form.
  3. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed at the time of delivery and receipt of asset. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new boat. The form

must be completed in accordance with the instructions provided in Section 3.4.4.2 of this Manual. Refer to Enclosure (6) for a sample of the form.

4. Issue Release/Receipt Document, DD Form 1348-1. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new boat. Refer to Enclosure (8) for an example of the Release/Receipt Document, DD Form 1348-1A, and Enclosure (9) for instructions on the completion of the form.
  5. Transfer Order Excess Personal Property, Form SF-122. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new boat. This form is to be completed in accordance with instructions provided in CFR Title 41, Part 101-43.4901-122-1.
- B. Recording of Boats. In addition to the above requirements, refer to Chapter 5, specifically section 5.4.3.2 (C).
- C. Marking and Tagging of Boats. Upon receipt of asset, unit must also appropriately mark and tag the asset in conjunction with the recording of the assets. Refer to Table 3-11 Marking and Tagging of Personal Property for the proper tagging of boats.

#### **2.4.2.5 Internal Use Software**

This Manual does not fully address the acquisition of Internal-use-Software. Additional policy for accounting for CG Internal-use Software can be found in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series) (Chapter 7.F) and the detailed IUS specific inventory procedures.

Each unit is responsible for the receipt, recording, and marking/tagging of each IUS obtained.

- A. Receipt of IUS. Upon receipt, the unit must obtain the following documentation for the recording of the asset.
1. Order for Supplies and Services, Form OF-347. This form is to be completed in accordance with instructions provided in CFR Title 48, Part 53.125(f). Refer to Enclosure (7) for a sample of the form.
  2. Material Inspection and Receiving Report, DD Form 250 must be completed at the time of delivery and receipt of assets. This report is to be completed within thirty (30) days of receipt. Instructions for the Material Inspection and Receiving Report, DD Form 250 can be found in Section 2.4.2.1 of this Manual and DFARS (Part 4-Preparations of the Material Inspection and Receiving Report, DD Form 250, and DD Form 250C – F401 Preparations Instructions at [http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix\\_f.htm#F-304](http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix_f.htm#F-304). Refer to Enclosure (4) for a sample of the report.
  3. Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 must be completed at the time of delivery and receipt of assets. This report is to be completed within thirty (30) days of receipt. Instructions for the

- Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 can be found in the Department of Homeland Security Acquisition Manual (HSAM), Section 3046.672 at [http://www.dhs.gov/xlibrary/assets/opnbiz/cpo\\_hsam.pdf](http://www.dhs.gov/xlibrary/assets/opnbiz/cpo_hsam.pdf). Refer to Enclosure (5) for a sample of the form.
4. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed at the time of delivery and receipt of asset. This report is to be completed within thirty (30) day of receipt. The form must be completed in accordance with the instructions provided in Section 3.4.4.2 of this Manual. Refer to Enclosure (6) for a sample of the form.
  5. Issue Release/Receipt Document, DD Form 1348-1. This form is to be completed within thirty (30) days. Refer to Enclosure (8) for an example of the Issue Release/Receipt Document, DD Form 1348-1A and Enclosure (9) for instructions on the completion of the form.
  6. Transfer Order Excess Personal Property, Form SF-122. This form is to be completed in accordance with instructions provided in CFR Title 41, Part 101-43.4901-122-1.
- B. Recording of IUS. In addition, refer to Chapter 5, specifically section 5.4.3.2 (J).

#### **2.4.2.6 Vehicles**

The CG acquires motor vehicles through GSA leases, commercial leases, and purchases. Units must submit their requests for any additional vehicles to their Regional Motor Fleet Managers, who are designated by Commandant (CG-434). The Regional Motor Fleet Manager determines whether a unit's request is appropriate, and then forwards the request to Commandant (CG-434) via the Shore Infrastructure Logistics Center (SILC) Base Support Division (BSD) for approval. For procurement or lease of vehicles (including capitalized vehicles valuation) and trailers, the Certificate of Origin is the title or proof of ownership.

All GSA leases are processed by SILC BSD. A GSA fleet lease is the preferred method of acquiring vehicles for CG use. The CG may also utilize interagency agreements to lease fleet vehicles from other agencies such as the Navy.

CG-owned vehicles must be purchased by SILC from GSA AutoChoice via MILSTRIP. Regional Motor Fleet Managers can request a waiver to purchase a vehicle outside of GSA when their requirements are not met by any vehicle available through GSA. In these rare circumstances, the GSA Automotive Division will issue the CG a waiver and allow the CG to contract for open market purchase of a new vehicle.

Unit commanding officers shall report changes to the motor vehicle and trailer inventory to the Regional Motor Fleet Managers within fifteen (15) days of acquisition, including transfers within the CG.

Guidance for the effective administration of the CG vehicles and trailers (including boat trailers) program may be found in the Motor Vehicle Manual, COMDTINST M11240.9 (series).

Each unit is responsible for the receipt, recording, and marking/tagging for each vehicle obtained.

- A. Receipt of Vehicles. Upon receipt of a new vehicle, units must submit one of the following types of receipt documentation to FINCEN for the recording of the asset:
  - 1. Certificate of Origin; Refer to Enclosure (30) for a sample of the form.
  - 2. Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 must be completed at the time of delivery and receipt of assets. This report is to be submitted to the Regional Motor Fleet Managers and Commandant (CG-844) within thirty (30) days of receipt. Instructions for the Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 can be found in the Department of Homeland Security Acquisition Manual (HSAM), Section 3046.672 at [http://www.dhs.gov/xlibrary/assets/opnbiz/cpo\\_hsam.pdf](http://www.dhs.gov/xlibrary/assets/opnbiz/cpo_hsam.pdf). Refer to Enclosure (5) for a sample of the form.
  - 3. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed at the time of delivery and receipt of the asset. This report is to be submitted to the Regional Motor Fleet Managers and Commandant (CG-844) within thirty (30) day of receipt of the vehicle. The form must be completed in accordance with the instructions provided in Section 3.4.4.2 of this Manual. Refer to Enclosure (6) for a sample of the form.
- B. Motor Vehicle Delivery Order (MVDO). Refer to Enclosure (29) for a sample of the form.
- C. Recording of Vehicles. In addition, refer to Chapter 5, specifically section 5.4.3.2 (D).
- D. Marking and Tagging of GPP. Upon receipt of asset, unit must also appropriately mark and tag the asset in conjunction with the recording of the assets. Refer to Table 3-11 Marking and Tagging of Personal Property for the tagging of vehicles.

#### **2.4.2.7 Vessels**

The most common method of acquisition for vessels is via CIP or transfer from OGA. All acquisition of vessels, regardless of method, must be approved by Commandant (CG-7). Commandant (CG-7) must serve as the sponsor representative for the acquisition of all vessels and works with Commandant (CG-751) to review the design and supervise/monitor the construction of vessels.

For the acquisition of vessels from construction, Commandant (CG-7) shall coordinate with Commandant (CG-9). Once the vessel is ready to be commissioned, Commandant (CG-7) works with Commandant (CG-9) to submit the supporting documentation to Commandant

(CG-844) and FINCEN (FR). Commandant (CG-844) shall review the supporting documentation (CIP package) and forward the approved CIP package to FINCEN (FR) to enter the asset(s) into Oracle FAM.

Each unit is responsible for the receipt, recording, and marking/tagging for each vessel obtained. Upon receipt of a new vessel, units must submit one of the following types of receipt documentation to Commandant (CG-844) for the recording of the asset:

1. Material Inspection and Receiving Report, DD Form 250 must be completed at the time of delivery and receipt of assets. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new vessel. Instructions for the Material Inspection and Receiving Report, DD Form 250 can be found in Section 2.4.2.1 of this Manual and DFARS (Part 4- Preparations of the Material Inspection and Receiving Report, DD Form 250 and DD Form 250C–F401 (Preparations Instructions) at [http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix\\_f.htm#F-304](http://www.acq.osd.mil/dpap/dars/dfars/html/current/appendix_f.htm#F-304). Refer to Enclosure (4) for a sample of the report.
2. Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form DHS 700-21 must be completed at the time of delivery and receipt of assets. This report must be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new vessel. Instructions for the Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form 700-21 can be found in the Department of Homeland Security Acquisition Manual (HSAM), Section 3046.672 at [http://www.dhs.gov/xlibrary/assets/opnbiz/cpo\\_hsam.pdf](http://www.dhs.gov/xlibrary/assets/opnbiz/cpo_hsam.pdf). Refer to Enclosure (5) for a sample of the form.
3. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed at the time of delivery and receipt of asset. This report is to be submitted to Commandant (CG-844) within thirty (30) days of receipt of the new vessel. The form must be completed in accordance with the instructions provided in Section 3.4.4.2 of this Manual. Refer to Enclosure (6) for a sample of the form.
4. An official CG message may be released at the time of delivery and receipt of the vessel. This message must be completed in accordance with instructions provided in the Telecommunication Manual, COMDTINST M2000.3 (series) for instructions on message completion and timeline of message completion. Commandant (CG-844) must be an info addressee on any official CG acceptance message.

### **2.4.3 Addition of Asset in Financial Records and Document Retention**

Once the acquisition process is complete and personal property is placed into service, the local PA is responsible for entering the personal property information into Oracle FAM and ensuring that the property is also entered into the appropriate subsidiary system for both capitalized and non-capitalized assets. Upon receipt of the appropriate property receipt documentation, Commandant (CG-844) shall approve the addition of the capitalized property into Oracle

FAM. FINCEN (FR) shall then add the asset record to Oracle FAM using the mass additions table.

Refer to Table 2-2 below for the supporting documentation required by personal property type, and Table 2-3 for the capitalization thresholds for assets by personal property type. Refer to Chapter 5 of this Manual for additional details/information required when accounting for acquisition of personal property. See the appropriate acquisition sections for detailed guidance on how to properly complete the forms listed in Table 2-2.

<b>Property Type</b>	<b>Supporting Documentation</b>
Aircraft	Material Inspection and Receiving Report, DD Form 250; Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form 700-21; Requisition and Invoice/Shipping Document, DD Form 1149; or CG message.
Vessels	Material Inspection and Receiving Report, DD Form 250; Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form 700-21; Requisition and Invoice/Shipping Document, DD Form 1149; or CG message.
Boats	Material Inspection and Receiving Report, DD Form 250; Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form 700-21; Requisition and Invoice/Shipping Document, DD Form 1149; Issue Release/Receipt Document, DD Form 1348-1; Transfer Order Excess Personal Property, Form SF-122.
Electronics Systems	CG message/CG HQ Program Office memo.
Vehicles	Certificate of Origin/ Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form 700-21; Requisition and Invoice/Shipping Document, DD Form 1149; Motor Vehicle Delivery Order (MVDO).
General Purpose	Order for Supplies and Services, Form OF-347; Material Inspection and Receiving Report, DD Form 250; Material Inspection Acceptance and Receiving Report and Continuation Sheet, Form 700-21; Requisition and Invoice/Shipping Document, DD Form 1149; Requisition and Invoice/Shipping Document, DD Form 1149; Issue Release/Receipt Document, DD Form 1348-1; Transfer Order Excess Personal Property,

Table 2-2 Supporting Documentation for Asset Receipt and Acceptance

<b>Personal Property Type</b>	<b>Threshold</b>
Aircraft, Vessels, Electronics Systems	\$200,000
Internal-use Software	\$750,000 (after Oct 1, 2007) \$200,000 (prior to Oct 1, 2007)
Boats, General Purpose, Vehicles, Electronics Stand Alone Equipment, Electronics Test	\$50,000 (after Oct 1, 2003) \$25,000 (prior to Oct 1, 2003)

Equipment, and Small Arms	
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Table 2-3 Capitalization Thresholds

Each unit's APO shall have a reconciliation process in place to ensure that all acquired assets have been properly entered into the financial system of record (e.g. Oracle FAM) and the proper subsidiary systems.

In addition, original acquisition documentation shall be retained by the unit APO or PC for all property acquired. One copy shall be retained and filed at the unit for audit purposes. One copy shall be retained by the appropriate final approving authority and one copy shall be retained by FINCEN (FR) for asset records. Refer to the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series) for document retention policy.



## **CHAPTER 3. UTILIZATION OF PERSONAL PROPERTY**

### **3.1 Overview**

This chapter addresses the utilization of personal property in which personal property goes through activities related to operations, maintenance, marking/tagging, and physical inventory. During the utilization of personal property, property may be used for its intended purpose such as Morale, Well-being, and Recreation (MWR) purposes. The utilization of personal property is directed by the Code of Federal Regulations (CFR), DHS regulations, and other CG policies and procedures. To meet these requirements, standardized forms and documentation are needed for each reutilization method.

### **3.2 Objective**

The objective of the utilization of personal property is to:

- A. Monitor all changes in asset values, quantities, and asset locations;
- B. Maintain, repair, and rehabilitate personal property in order to extend its useful life;
- C. Determine property accountability (e.g., property custodian and/or the accountable organization, current user) and user status; and
- D. Safeguard assets against misuse, misappropriation, and waste.

### **3.3 Requirements for Utilization of Personal Property**

The CG must develop and promote an economical and efficient program for maximum utilization of personal property, including monitoring the use of property, routine maintenance, appropriately marking and tagging property, and periodic physical inventories. Utilization policies and procedures must follow stipulated Federal requirements stated in but not limited to CFR Title 41, Part 102-36. A general description of the requirements is included below, and each unit must follow these requirements regardless of process. Detailed instructions on the requirements for each method of reutilization are listed in their appropriate sections.

General requirements include:

- A. Ensuring the reassignment and reuse of personal property, thus avoiding unjustifiable new procurement;
- B. Ensuring the promotion of the reuse, donation, transfer, sale, de-manufacturing, and recycling of personal property; and
- C. Ensuring that personal property that has reached the end of its useful life prior to disposing of it is in accordance with procedures listed in Chapter 4 of this Manual.

- D. Units are required to maintain procedures for appropriately signing out property (i.e. unit sign out logs). Unit PCs must prepare a Custody Receipt for Personal Property/Personal Pass, DHS Form 560-1 for all controlled personal property that is issued for individual use. This form is to be completed within thirty (30) days. The form may also be used to authorize the removal of privately owned property from a CG facility. Refer to Enclosures (11) and (12) for guidance and instructions on how to complete the form.

### 3.4 Procedure for Asset Utilization

The utilization process begins once assets have been received. An asset record is not established until proper receipt has taken place, as the proper price, date in service, and serial number must first be documented before a record can be established. Once the CG acquires an asset and an asset record has been entered into Oracle FAM, the requirements and procedures for operations and maintenance of personal property are outlined in the following sections.

#### 3.4.1 Operations and Maintenance of Personal Property

Federal standards require that personal property be maintained in order to promote equipment efficiency. Periodic maintenance is necessary in order for an asset to be kept in a condition to carry out its originally intended mission. CG units must take appropriate actions to retain assets in serviceable condition or to restore it to serviceability. This maintenance activity includes actions such as inspection, testing, servicing, repair, rebuilding, and reclamation.

During the operations and maintenance of property, units may require updates to the Oracle FAM record. A unit must complete the Adjustment Form, Form CG-3114 for the record updates of personal property. Refer to Enclosure (13) for an example of the Adjustment Form, Form CG-3114 upon the completion of the report. The Adjustment Form, Form CG-3114 process begins by ensuring that the unit has the appropriate personnel with suitable experience available as outlined below. Table 3-1 Responsibilities for the Adjustment Form CG-3114 action lists the personnel and their responsibilities in conjunction with this process.

Title	Responsibilities
Property Administrator (PA)	The PA must enter all verified administrative actions into Oracle FAM and ensure their accuracy and completeness.
Property Custodian (PC)	The PC is responsible for initiating the Adjustment Form, Form CG-3114. This entails completing the general information of the asset such as tag number, major/minor category, action requested, etc.
Accountable Property Officer (APO)	The APO reviews and forwards the Adjustment Form, Form CG-3114 to the PA for Oracle FAM entry. The APO also reviews and approves the form after the PA enters all administrative actions into Oracle FAM, ensuring accuracy and completeness.

Table 3-1 Responsibilities for Adjustment Form, Form CG-3114

- A. PC prepares the Adjustment Form, Form CG-3114 and provides it to the APO for review.
1. Stock Number, Group or Class: Enter the National Stock Number, National Stock Group, or National Stock Class (NSN is preferred).
  2. Stores Account: Enter the major and minor category of the asset as it appears in the Oracle Fixed Asset Module (FAM).
  3. Adjustment Number: Field units assign a unique number to each Adjustment Form, Form CG-3114.
  4. Type Adjustment and Receipt Document Number: Leave blank.
  5. On Stock Record: (for assets on hand with errors in the record)
    - a) Item: Enter the Oracle FAM Asset Tag Number of the asset and description; or attach a listing of multiple items (for a group of items).
    - b) Quantity: Enter appropriate quantity count.
    - c) Unit Price: Enter the unit price of the item(s).
    - d) Value: Enter the total extended value or cost of the item(s).
  6. Received: Item, Quantity, unit price and value: Leave Blank.
  7. On Hand and Received: (For items on hand but never entered in the records – only to be utilized when no other form mentioned in this Manual is appropriate)
    - a) Item: Enter the description of the asset (for an individual item); or attach a listing of multiple items.
    - b) Quantity: Enter appropriate quantity count.
    - c) Unit Price: Enter the unit price of the item(s).
    - d) Value: Enter the total extended value or cost of the item(s).
  8. New Unit Price: (For items in the record where price requires an adjustment)
    - a) Item: Enter the ORACLE FAM asset tag number and description; or attach a listing of multiple items.
    - b) Quantity: Enter appropriate quantity count.
    - c) Unit Price: Enter the unit price of the item(s).
    - d) Value: Enter the total extended value or cost of the item(s).

9. Previous Group or Class Value and Current Group or Class Value: Leave Blank.

10. Adjustment:

- a) Gain/Loss: If the asset was found on base or the price was adjusted upward, mark Gain. If the price was adjusted downward or the record is a duplicate, mark Loss. If the asset required correction to the Location or the Serial Number or was removed as an optional item, leave blank.
- b) Quantity: Enter the appropriate quantity count.
- c) Unit Price: Enter the unit price of the item(s).
- d) Value: Enter the total extended value of the item(s).

11. Reason for the Adjustment: Enter ONE of the following (as appropriate)

- a) Serial Number Correction
- b) Price Correction
- c) Location Correction
- d) Duplicate Record Removal
- e) Removal of Optional item per (state reference)
- f) Item Found – no other transfer or receipt document available

B. PC reviews Adjustment Form, Form CG-3114, verifying all proposed administrative actions are appropriate, accurate, and complete.

- 1. If blocks are missing information, PC performs the additional research needed.
- 2. If verified, the Adjustment Form, Form CG-3114 is sent to the APO for review.

C. The APO reviews Adjustment Form, Form CG-3114 and forwards the form to the PA for Oracle FAM update.

D. PA makes the appropriate revision to Oracle FAM.

- 1. If the action is unable to be performed in Oracle FAM, the Adjustment Form, Form CG-3114 is sent back to the APO or PC with further explanation requested.
- 2. If the updates are made, the Adjustment Form, Form CG-3114 is sent to the APO for review.

E. APO reviews and verifies that all administrative actions entered are accurate and complete.

1. If the correction has not been made or has been entered in Oracle FAM incorrectly, the Adjustment is sent back to the PA.
  2. If verified, the APO signs and dates the form, and the report is returned to the PC for document retention.
- F. A recommended timeline is provided in Table 3-2 Timeline for the Adjustment Form, Form CG-3114 below and lists estimated times personnel can follow to complete the form. The Adjustment Form, Form CG-3114 is to be completed within thirty (30) days. Recommended days to complete actions include time for mistakes, updates, reviews, etc.

<b>Action</b>	<b>Recommended Days to Complete Action*</b>
PC responsibility	10
APO responsibility	10
PA responsibility	10
<b>Total Days</b>	<b>30</b>

Table 3-2 Timeline for Adjustment Form, Form CG-3114

- G. PC stores the Adjustment Form, Form CG-3114. Refer to the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series) for document retention policy.

### 3.4.1.1 Aircraft

In accordance with CFR Title 41, Part 102-33.125, the CG must establish flight program standards, account for the cost of acquiring, operating, and supporting aircraft; account for the use of aircraft, maintain and account for aircraft parts, report inventory, cost and utilization data; and dispose of aircraft and parts in accordance with Federal standards.

Units shall adhere to the following instructions when maintaining an aircraft.

- A. Periodic Maintenance. Aircraft maintenance and inspection programs must comply with applicable instructions listed in CFR Title 41, Part 102-33.

- B. Responsibilities: Table 3-3 Responsibilities for Aircraft below lists accountabilities pertaining to the operations and maintenance of aircraft.

Title	Responsibilities
Commandant (CG-41)	Provides assistance in the planning, design, construction, acquisition, renovation, maintenance, outfitting, and alteration of personal property.
Commandant (CG-711)	Acts as a program approval for documentation for all aircraft.
Commandant (CG-84)	Is responsible for calculating the impairment value for destroyed and damaged aircraft. This must be done after Commandant (CG-41) and the Mishap Analysis Board (MAB) have conducted their investigation.
Mishap Analysis Board	Consists of a safety operator, an engineer, and a safety officer. Is responsible for conducting investigation for destroyed or damaged aircraft. Must be appointed by CG HQ.
Senior Aviation Management Official (SAMO)	Primary member of the Interagency Committee for Aviation Policy (ICAP). Must be appointed in writing by Commandant (CG-41).

Table 3-3 Responsibilities for Aircraft

- C. Impairment: When an aircraft is destroyed, damaged, deteriorated, or has engineering/construction issues that preclude it from performing its mission, the unit informs Commandant (CG-41) of the incident. Commandant (CG-41) communicates the incident to Commandant (CG-84) within fifteen (15) days of the incident, and in accordance with instructions provided in the Financial Resources Management Manual (FRMM), COMDTINST M7100.3 (series). This activity alerts Commandant (CG-84) of the mishap of the aircraft and includes information such as potential impairment. An updated memo shall be forwarded upon the completion of the MAB and Commandant (CG-41) investigation. Commandant (CG-41) shall also ensure that Commandant (CG-844) and FINCEN (FR) are addressees on the MAB message.

Immediately after the mishap, MAB is responsible for conducting the accident investigation. Upon the completion of the investigation by MAB, the asset is released to Commandant (CG-41) for its assessment of the asset including reparability. Once the investigation by MAB and Commandant (CG-41) is complete, Commandant (CG-41) updates the impairment memo to include information such as repair/replacement costs. Commandant (CG-844) calculates the cost adjustment of the asset and forwards to FINCEN (FR) to make the appropriate updates in Oracle FAM. The asset continues to accrue depreciation if a Net Book Value (NBV) of the asset remains. During the MAB investigation, Commandant (CG-711) may decide to shift ownership of the asset to a responsible party other than the CG AIRSTA. If this occurs, Commandant (CG-711) shall ensure the asset is transferred in both Oracle FAM and ALMIS.

### 3.4.1.2 Electronics

Planned maintenance for electronics should be designed to maintain equipment performance at design standards. Types of maintenance may include test, adjustment, alignment, inspection, calibration, and preservation.

- A. Periodic Maintenance. Electronic maintenance and inspection programs must comply with instructions listed in the Coast Guard Electronics Manual, COMDTINST M10550.25 (series).
- B. Responsibilities. Table 3-4 below lists responsibilities pertaining to the overall operations and maintenance of electronics. See the Coast Guard Electronics Manual, COMDTINST M10550.25 (series) for additional responsibilities.

Title	Responsibilities
Commandant (CG-64)	Introduces all new business requirements, manage enterprise architecture coordination, and provide oversight for the design, development, and acquisition of new systems and operations. In addition, provides assistance in the maintenance and enhancements of existing systems.
Commandant (CG-65)	Serves as the program manager for the CG Computer Incident Response Team and ensure that information assurance standards and policies are implemented and enabled.
Commandant (CG-66)	Serves as the program manager and manage funds/resources for the Research, Development, and Technology Management Programs.
Commandant (CG-844)	Determines, monitors, and reports the impairment of assets. Prepares, reviews, and approves documentation supporting the impairment of assets and forward to FINCEN (FR) within twenty (20) days of the decision to declare asset repaired. Monitors and reports the status of impaired assets to determine if they will be stored, disposed, or returned to service.

Table 3-4 Responsibilities for Electronics

- C. Impairment. Electronics may become impaired due to damage, faulty construction, deterioration, or engineering flaws. When electronics have sustained damage rendering them inoperable for their intended mission and the CG has no intention to repair, units shall report to Commandant (CG-6) within fifteen (15) days and/or prior to fiscal year end, whichever is less.

Commandant (CG-6) shall send a memo of potential impairment to Commandant (CG-84) within fifteen (15) days and assign a Subject Matter Technical Expert to review the claim of impairment. Once the inspection is complete, Commandant (CG-6) shall update the impairment memo and resubmit it to Commandant (CG-844) with the notice of findings. Commandant (CG-844) calculates the cost adjustment of the asset and forwards to FINCEN (FR) to make the appropriate updates in Oracle FAM. The asset continues to accrue depreciation if a Net Book Value (NBV) of the asset remains.

### 3.4.1.3 General Purpose Property

CG units must ensure that the regular operations and maintenance of all general purpose property including furniture, office machines, Marine Environmental Response (MER) equipment, artwork, models, artifacts, microcomputer equipment, weapons, canines, etc. is in accordance with Federal regulations.

- A. Periodic Maintenance. Periodic maintenance of general purpose property shall be conducted in accordance with manufacturer’s specifications unless otherwise directed by Commandant (CG-844).
- B. Responsibilities. Table 3-5 below lists responsibilities pertaining to the overall operations and maintenance of general purpose property (GPP).

Title	Responsibilities
Commandant (CG-844)	Determines, monitors, and reports the impairment of assets. Prepares, reviews, and approves documentation supporting the impairment of assets and forward to FINCEN (FR) within twenty (20) days of the decision to declare asset repaired. Monitors and reports the status of impaired assets to determine if they will be stored, disposed of, or returned to service.
Commandant (CG-09224)	Provides guidance on the proper care and maintenance for heritage artifacts.

Table 3-5 Responsibilities for General Purpose Property

- C. Impairment. Personal property assets may become impaired due to damage, faulty construction, deterioration, or engineering flaws. When capitalized general purpose (GP) assets have sustained damage rendering them inoperable for their intended mission and the CG has no intention to repair, units shall report to Commandant (CG-844) within thirty (30) days and/or prior to fiscal year end, whichever is less. Commandant (CG-844) shall investigate the notice of findings and make a determination if there is impairment. Commandant (CG-844) shall calculate the cost adjustment of the asset and forwards to FINCEN (FR) to make the appropriate updates in Oracle FAM. The asset continues to accrue depreciation if a Net Book Value (NBV) of the asset remains.
- D. Miscellaneous Items. Table 3-6 References for General Purpose Property lists references for specific types of general purpose property. There may be additional resources that units may want to research in addition to the ones provided below.

<b>Type of Property</b>	<b>Reference</b>
Heritage Assets	Contact Commandant (CG-09224)
MER Equipment	CFR Title 40, Part 300
Office Furniture and Office Machines	Federal Management Regulations (FMR), CFR Title 41, Part 102
Small Arms	Ordnance Manual – COMDTINST M8000.2 (series)
Support Equipment	Aeronautical Engineering Maintenance Management Manual, COMDTINST M13020.1 (series)

Table 3-6 References for General Purpose Property

#### 3.4.1.4 Boats

Maintenance of boats is imperative not only due to health and safety issues, but also must comply with Federal regulations.

- A. Periodic Maintenance. The responsibility for the maintenance of boats is at two levels: the unit level and the depot level; and is managed by the boat program. The boat product line at SFLC utilizes their own process guide to address maintenance for boat assets. Within ALMIS, the product line can monitor and track maintenance. For non-modernized units, the boat record book (hard copies), which is held locally at each unit, is used to log the maintenance work.

Contact Commandant (CG-731) for questions regarding the maintenance of boats.

- B. Responsibilities. Table 3-7 Responsibilities for Small Boats lists responsibilities pertaining to the overall operations and maintenance of small boats.

<b>Title</b>	<b>Responsibilities</b>
Commandant (CG-731)	Responsible for providing guidance and program approval for the acquisition, utilization, accounting, disposal, and reporting of boats.
Regional Boat Managers	Responsible for proper care and maintenance for boats. Responsible for allocating excess boats within CG.
Boat Product Line	Responsible for overall maintenance of boats and updating and maintaining the boat Program.
Aviation Logistics Center (ALC)	Responsible for entering assets in ALMIS. Also monitor and track boats in ALMIS.
Commandant (CG-844)	Determines, monitors, and reports the impairment of assets. Prepares, reviews, and approves documentation supporting the impairment of assets and forward to FINCEN (FR) within twenty (20) days of the decision to declare asset repaired. Monitor and report the status of impaired assets to determine if they will be stored, disposed of, or returned to service.

Table 3-7 Responsibilities for Boats

- C. Impairment. When a boat is destroyed or damaged, Commandant (CG-731) shall send a notice of potential impairment memo to Commandant (CG-844) with a copy to Commandant (CG-41) within fifteen (15) days of the accident. This memo alerts Commandant (CG-844) of the mishap of the boat which includes information such as potential impairment. An updated memo shall be forwarded upon the complete investigation by Commandant (CG-731).

Upon the completion of the mishap investigation, the asset is released to Commandant (CG-41) for their assessment of the asset, including reparability. Once the investigation is complete, Commandant (CG-41) updates the impairment memo to include information such as repair/replacement costs. Commandant (CG-844) calculates the cost adjustment of the asset and forwards to FINCEN (FR) to make the appropriate updates in Oracle FAM. The asset continues to accrue depreciation if a Net Book Value (NBV) of the asset remains.

**3.4.1.5 Internal Use Software**

CG units must ensure that the regular operations and maintenance of all IUS is in accordance with federal regulations.

- A. Periodic Maintenance. Periodic maintenance of IUS shall be conducted in accordance with manufacturer’s specifications unless otherwise directed by Commandant (CG-63) or other cognizant technical authority.
- B. Responsibilities. The table below lists responsibilities pertaining to the overall operations and maintenance of Internal Use Software (IUS).

Title	Responsibilities
Commandant (CG-63)	Determine, monitor, and report the impairment of assets. Prepare, review, and approve documentation supporting the impairment of assets and forward to COMDT (CG-844) within twenty (20) days of the decision to declare asset impaired. Monitor and report the status of impaired assets to determine if they will be stored, disposed of, or returned to service.

Table 3-8 Responsibilities for Internal Use Software

- C. Impairment. IUS may become impaired due to damage, faulty construction, deterioration, or engineering flaws. When capitalized IUS assets have sustained damage rendering them inoperable for their intended mission and the CG has no intention to repair, units shall report to Commandant (CG-63) within thirty (30) days and/or prior to fiscal year end whichever is less. Commandant (CG-63) shall investigate the notice of findings and make a determination on impairment. Commandant (CG-63) should forward their findings to Commandant (CG-844), who will calculate the cost adjustment of the asset and forward to FINCEN (FR) to make the appropriate updates in Oracle

FAM. The asset continues to accrue depreciation if a Net Book Value (NBV) of the asset remains.

**3.4.1.6 Vehicles**

All vehicles shall be maintained in safe operating condition. Periodic maintenance shall be accomplished per the manufacturer’s recommendation. No modifications shall be made that create safety violations according to state law, or cancel manufacturer’s warranties. Refer to the Motor Vehicle Manual, COMDTINST M11240.9 (series) for further detail on tagging.

- A. Periodic Maintenance. Maintenance and repair of GSA Fleet Lease vehicles shall be accomplished in accordance with GSA Fleet Lease policy available through GSA Fleet Lease Management Offices and as directed by Fleet Lease Management personnel. All maintenance and repairs must be authorized by the GSA Fleet Lease Maintenance Center prior to work being started. Failure to obtain pre-approval may result in GSA Fleet Lease charging the customer for services that may otherwise be included in the GSA lease agreement.

For additional information on vehicles, refer to the Motor Vehicle Manual, COMDTINST M11240.9 (series). Boat trailers are considered vehicles for the purposes of this Manual.

- B. Responsibilities. Table 3-9 Responsibilities for Vehicles below lists the responsibilities pertaining to the overall operations and maintenance of vehicles.

Title	Responsibilities
Commandant (CG-434)	Responsible for providing guidance and program approval for the acquisition, utilization, accounting, disposal, and reporting of vehicles.
Regional Vehicle Managers	Oversees proper care and maintenance for vehicles. Manages boat trailers in Oracle FAM. Responsible for allocating excess vehicles within CG.
Commandant (CG-844)	Monitors and reports the impairment of assets. Prepares, reviews, and approves documentation supporting the impairment of assets and forward to FINCEN (FR) within twenty (20) days of the decision to declare asset repaired. Monitors and reports the status of impaired assets to determine if they will be stored, disposed of, or returned to service.
Shore Infrastructure Logistics Center (SILC)	Work in conjunction with Commandant (CG-4) for providing guidance and approvals for the acquisition, utilization, accounting, disposal, and reporting of vehicles. Specifically, updates subsidiary reports such as the Federal Motor Vehicle Registration System (FMVRS).

Table 3-9 Responsibilities for Vehicles

- C. Impairment. When a CG vehicle is involved in a crash with a domestic vehicle, the vehicle operator must fill out Motor Vehicle Accident Report, Form SF 91, preferably at

the scene of the crash, even if there is no visible damage. Any witness to the crash must fill out Statement of Witness, Form SF 94. If the vehicle is CG-owned or commercially leased, the vehicle operator must follow CG protocol. If the vehicle is leased from the GSA fleet, the vehicle operator must report the crash to GSA. If damage to vehicle is identified, the unit shall determine whether the damage warrants a repair. If it can be repaired a determination should be made for any impairment loss. The unit shall contact Commandant (CG-434) within fifteen days (15) of a potential impairment. Commandant (CG-434) shall assign the regional fleet manager to investigate and submit a memo to Commandant (CG-844) of optional impairment. Upon completion of the investigation, Commandant (CG-434) shall update the impairment memo and resubmit it to Commandant (CG-844). Commandant (CG-844) shall calculate the cost adjustment of the asset and forwards to FINCEN (FR) to make the appropriate updates in Oracle FAM. The asset continues to accrue depreciation if a Net Book Value (NBV) of the asset remains.

- D. Other Miscellaneous Topics. Commandant (CG-434) must register all CG-owned and commercially-leased vehicles displaying Government license plates with FMVRS. GSA is responsible for registering CG-operated GSA-leased vehicles in FMRVS. For vehicles exempt from the requirement to display Government license plates, Commandant (CG-434) must register the vehicles in the jurisdiction which the vehicle normally resides. Commandant (CG-434) must report any theft of Government license plates to the local security office, police, GSA Fleet (for GSA leased vehicles), and to FMVRS. Theft of state-issued license plates should be reported to local security office and appropriate state. Commandant (CG-434) must maintain central listing of license plates and assigned vehicles as well as a list of stolen, lost, destroyed, and voided license plates. If a vehicle's license plate is lost, the USCG unit shall report the license plate as stolen in the FMVRS and obtain a new license plate for the vehicle.

#### **3.4.1.7 Vessels**

Maintenance of vessels is imperative not only due to health and safety issues, but also done in order to comply with Federal regulations.

- A. Periodic Maintenance. Periodic maintenance of vessels shall be carried out in accordance with standards established by Commandant (CG-4).
- B. Responsibilities. Table 3-10 Responsibilities for Vessels lists responsibilities pertaining to the overall operations and maintenance of vessels.

<b>Title</b>	<b>Responsibilities</b>
Commandant (CG-751)	Is responsible for providing guidance and program approval for the acquisition, utilization, accounting, disposal, and reporting of vessels.
Office of Naval Engineering (CG-45)	Ensures that safe, properly configured vessels and boats are available to meet CG mission requirements. The office sets program objectives and policy, and advocates for the resources (money and personnel) to properly operate and maintain all new and existing vessels and boats. In addition, the Office of Naval Engineering provides oversight for the Surface Forces Logistics Support (SFLC) and the CG Yard.
Office of Logistics Program Management (CG-44)	Is responsible for acquisition, sustainment, and contingency/surge logistics. In addition, is responsible for disposal of operating materials and supplies (OM&S).
Commandant (CG-844)	Determines, monitors, and reports the impairment of assets. Prepares, reviews, and approves documentation supporting the impairment of assets and forward to FINCEN (FR) within twenty (20) days of the decision to declare asset repaired. Monitors and reports the status of impaired assets to determine if they will be stored, disposed of, or returned to service.

Table 3-10 Responsibilities for Vessels

- C. Impairment. When a vessel is destroyed or damaged, Commandant (CG-41) shall send a notice of potential impairment memo to Commandant (CG-844) within fifteen (15) days of the accident. This memo alerts Commandant (CG-844) of the mishap of the vessel which includes information such as potential impairment. An updated memo shall be forwarded upon the completion of the MAB and Commandant (CG-41) investigation. Commandant (CG-41) shall also ensure that Commandant (CG-844) and FINCEN (FR) are addressees on the MAB message.

Immediately after the mishap, MAB is responsible for conducting the accident investigation. Upon the completion of the investigation, the asset is released to Commandant (CG-41) for its assessment of the asset including reparability. Once the investigation of MAB and Commandant (CG-41) is complete, Commandant (CG-41) updates the impairment memo to include information such as repair/replacement costs. Commandant (CG-844) calculates the cost adjustment of the asset and forwards to FINCEN (FR) to make the appropriate updates in Oracle FAM. The asset continues to accrue depreciation if a Net Book Value (NBV) of the asset remains.

The following reports can be used as inputs into the impairment process:

1. Cutter Engineering Report. Commandant (CG-751) completes files and sends this report annually to SILC, which provides a snapshot of the vessel at the beginning of the year (January);

2. Dry Dock Report. Reports on the condition of the cutter hull areas that are underneath the vessel that are not clearly visible; and
3. Casualty Report. Each time a part of the vessel is damaged, the unit files a casualty report to get the vessel fixed.

#### **3.4.1.8 Heritage Assets**

All heritage personal property must be reported and accounted for in Oracle FAM. Contact Commandant (CG-09224) for further information about proper care of historic artifacts. Use the following guidance to ensure that all heritage items are preserved.

- A. Identify heritage items in Oracle FAM by using bar codes, tie tags, decals, and serial numbers in such a way that the identification does not detract from the value or damage the item. In many cases, the decal will be affixed to a tie tag rather than the asset itself.
- B. Report excess heritage items to Commandant (CG-09224) for “disposal” instructions. All loan agreements for heritage items must be approved by Commandant (CG-09224). (See Enclosure (3), Loan Agreement). However, all loan agreements of historical personal property must first be approved by Commandant (CG-09224).
- C. Units with heritage assets must retain a file for each asset to include any historical information on the asset, condition reports, and photos of the asset.
- D. Once an item is no longer required as an operational asset and is (or could become) nominated as a heritage asset, it cannot be altered in any way without the express written permission of the Coast Guard Curator, Commandant (CG-09224). Commandant (CG-431) or Commandant (CG-5531) approval is required on a case by case basis as needed. The historian manages the collection.
- E. Multi-use heritage items must be cared for in accordance with the Artifact Care Standard Operating Procedure (SOP). Contact the Coast Guard Curator, Commandant (CG-09224) for a copy of the SOP. Failure to follow the Artifact Care SOP may result in having heritage assets removed from the unit’s purview.
- F. Assign Item Name Code (INC) of ART01 to original artwork; ART02 to heritage artifacts; and MOD01 to models in Oracle FAM. ART22 shall be assigned to original pieces of art that lack historical significance and/or artistic merit as defined by Commandant (CG-09224).

#### **3.4.2 Marking and Tagging of Personal Property**

CG personal property must be tagged for accountability and control purposes at the time of receipt of the property. All equipment and sensitive CG personal property is assigned an individual identification tag number for tracking purposes, inventory, and disposal. See Table 3-11 Marking and Tagging of Personal Property.

Methods of marking and tagging may include:

- A. Stenciling. A thin sheet of material, such as paper, plastic, or metal, with letters or a design cut from it, used to produce the letters or design on an underlying surface by applying pigment through the cut-out holes in the material. The key advantage of a stencil is that it can be reused to repeatedly and rapidly produce the same letters or design.
- B. Embossing. A process for producing raised or sunken designs or relief.
- C. Etching. The process of using strong acid or mordant to cut into a metal surface to create a design.
- D. Engraving. The practice of incising a design onto a hard, usually flat surface, by cutting grooves into it.
- E. Dye Marking. A process in which a colored substance that has an affinity to the stain is applied directly to the surface.
- F. Labeling. An item marked with the identification information of another item and affixed to that other item. A label may be any similar or different material than that of the item to which it is affixed. A label may be of metallic or non-metallic material. Labels may be affixed to the identified item by any appropriate means. Labels are commonly attached with adhesives, adhesive tapes, structural epoxies, or rivets.

Property must have an affixed identification tag which may be in the form of any method described above. When it is deemed impractical to affix an identification number because of the size or delicacy of the item, ensure an item unique identification number such as manufacturer's serial number is recorded in Oracle FAM for identification purposes.

Units must consult their Areas, Districts, or Bases/Base Support Units to ensure marking does not reduce operating capacity or void warranty. All personal property shall be clearly marked with the following, unless security requirements dictate otherwise.

Type of Property	Instructions
Aircraft	Mark property in accordance with: <ol style="list-style-type: none"> <li>1. Federal Aviation Regulations, Part 45.</li> <li>2. Instructions from Commandant (CG-711)</li> <li>3. In general the Oracle Tag number will be placed on the tail H-60, below the rotor H-65, and on the nose C-130, and C-144</li> </ol>
Electronics	Mark in accordance with instructions provided for GP property.

General Purpose	<p>Mark property accordingly ensuring that the following information is clearly stated on the property:</p> <ol style="list-style-type: none"> <li>1. The letters “USCG”</li> <li>2. The name of the unit that the property is assigned to.</li> <li>3. Oracle FAM Tag Number.</li> <li>4. Labeling. The Oracle FAM tag number or other unique identifier encoded in machine readable format if the current property management or subsidiary system supports this capability.</li> </ol>
Boats	<p>Mark all boats by placing the designated tag number of the asset, such as CG 63005, on both bows in three inch letters.</p> <p>Refer to the Coatings and Color Manual, COMDTINST M10360.3 (series) for specific instructions on the marking of boats.</p>
Software	<p>CG is currently working on policies and procedures to ensure that CG owned software is properly marked and tagged.</p>
Vehicles	<p>Marked with DHS License plate, which should be recorded in Oracle FAM. Some vehicles, such as off road vehicles, will not have license plates.</p>
Vessels	<p>Mark all vessels in accordance with instructions provided for boats. Specifically, mark vessels with the colors of letters and numerals instructions as followed:</p> <ol style="list-style-type: none"> <li>A. Black (17038) letters and numerals shall be used on white hulls and unpainted aluminum hulls.</li> <li>B. White (17925) letters and numerals shall be used on black and red hulls.</li> <li>C. Gold (17043) numerals shall be used on the vessel designated by Commandant (CG-751) as the oldest commissioned cutter.</li> </ol>

Table 3-11 Marking and Tagging of Personal Property

### 3.4.3 Physical Inventory

A physical inventory validates the existence of the asset, as well as the completeness and accuracy of the personal property records and the financial accounts; reconciles and adjusts the accountability records with subsidiary system records (e.g. ALMIS, AOPS, etc.); and ensures that the personal property and financial records (Oracle FAM) are reconciled with the actual property on hand.

- A. Record to Floor. The comparison of the personal property records to the physical assets identified provides confidence that all assets listed in the personal property records exist and remain in use.

- B. Floor to Record. The comparison of all physical assets identified to the personal property records provides confidence that all accountable items are included in a compliant personal property system.

The CG often uses different systems for operational and financial records; therefore, a comparison of assets between the financial system of record (Oracle FAM) and the subsidiary systems shall be completed for each asset category (e.g. ALMIS and Oracle FAM for aircraft).

Physical inventory of all personal property must be conducted at least annually, or as directed by the CFO every Fiscal Year. When conducting a physical inventory at a unit, the unit shall utilize Financial Resource Management Manual-Procedures (FRMM-P), COMDTINST M7100.4 (series), Procedure No 5.3.8.2 and 5.3.8.3. Additional inventories may be conducted as followed:

- A. Upon relief of property custodian;
- B. As directed by Commandant (CG-8); and
- C. Whenever directed by CO/OIC/Unit-Level Supervisor or APO. A special physical inventory may be necessary when there is evidence of forced or unlawful entry to a space, theft of property, or inadequate control procedures are suspected.

Due to changes in requirements, units should refer to the following references for questions with regard to conducting physical inventories:

- A. Financial Resource Management Manual–Procedures (FRMM-P), COMDTINST M7100.4 (series) Procedure No. 5.3.8.29 and 5.3.8.31 Procedures for Physical Inventory and Year-End Certification of Capitalized Personal Property or subsequent versions provides detail instructions and responsibilities on how to conduct physical inventory for each CG unit.
- B. The CG Portal Physical Inventory Site. Central repository for CG physical inventories of assets. The Portal includes FAQ, daily reports on unit statuses, calendar, and library, which has the most updated capitalized personal property physical inventory procedures, job aids, example documentation, message traffic and other communications, and training materials.
- C. CG Physical Inventory Training. Conducted before each physical inventory, and provides guidance on personnel required, changes from previous inventories, updated procedures, contact information, and other miscellaneous items.

### **3.4.4 Reutilization of Personal Property**

Reutilization of personal property is the fulfillment of requirements by using existing agency property or by obtaining excess property from OGA. During the utilization phase, personal property may be reutilized via several different methods such as exchange/sale, transfers including internal, external and temporary, and property on loan to and from other agencies.

**3.4.4.1 Exchange/Sale**

Property that is not excess to the needs of CG activities but needs to be replaced due to obsolescence, unserviceability, cost of repair, or other valid reasons, may be traded in, exchanged, or sold to reduce replacement cost to the Government and efficiently meet the mission needs, and coordinated through GSA. Table 3-12 Exchange/Sale Overview provides a picture of the exchange/sale process including references, criteria, and exceptions for the transfer of personal property. Use the Report of Personal Property, Form SF-126 for reporting exchange/sale property for sale.

<b>References</b>	CFR Title 41, Part 102-39
<b>Criteria</b>	The property exchanged or sold is similar to the property acquired.
	The property exchanged or sold is not excess or surplus, and the CG has a continuing need for that type of property.
	<ol style="list-style-type: none"> <li>1. The number of items acquired must equal the number of items exchanged or sold unless the item acquired performs all or substantially all of the tasks for which the item exchanged or sold would otherwise be used; or</li> <li>2. The item acquired and the item exchanged or sold is a part or container for identical or similar end items. Refer to CFR 102-39.20 for criteria.</li> </ol>
	The property exchanged or sold was not acquired for the principal purpose of exchange or sale and property acquired must be placed in official use for a minimum of one year to be eligible for replacement under the exchange/sale authority.
	At the time of exchange or sale (or at the time of acquiring the replacement property if it precedes the sale), the exchange allowance or sale proceeds will be applied to the acquisition of replacement property.
	The transaction will foster the economical and efficient accomplishment of an approved program.

Table 3-12 Exchange/Sale Overview

<b>Exceptions</b>	Items found in any of the Federal Supply Groups listed below are not eligible for exchange/sale property under the provisions of 41 CFR 102-39.		
	<b>FSG</b>	<b>Description</b>	<b>FSG</b>
	10	Weapons	54
	11	Nuclear Ordnance	84
	12	Fire Control Equipment	FSC 4472 ONLY
	14	Guided Missiles	15 (FSC 1560 <i>is eligible</i> )
	42	Firefighting, rescue, and safety equipment	68 medical chemicals <i>are eligible</i> )
	51	Hand Tools	

Table 3-12 Exchange/Sale Overview (Continued)

A unit must complete the following forms for the exchange/sale of personal property:

- A. Report of Exchange/Sale, Form CG-4502. This form is used to gain CG approval for the exchange/sale of personal property. Refer to Enclosure (14) for an example of the form. Once the determination is made to exchange/sale property, the following steps occur to complete the Report of Exchange/Sale, Form CG-4502 process and form:
  - B. PC completes blocks (1-7) on the Report of Exchange/Sale, Form, CG-4502 and provides it to the APO for review.
    1. Block (1) shall be formatted as dd/mm/yyyy.
    2. Block (2) Report Number shall be formatted as follows: Z70098-2220-0001. The ROS report number is a construct of 3 series of numbers: first series – list the unit DoDDAAC (Z+5-digit OPFAC Number), Julian date followed by a hyphen; and a four-digit sequence number. The first number of this 4-number set is the last number of the current calendar year. The following 3 numbers are the Julian date for the current calendar year followed by a hyphen. The final set of 4 characters is any combination of a letters/numbers sequence not repeated on the same date or on any other form.
    3. Block 6 (a-e and g) should be retrieved directly from Oracle FAM. Instead of entering information on the form, the PC may attach a printout from Oracle FAM which includes all the information listed on the form. For block 6 (f), refer to the FSC listing on the DLA Disposition Services website available on <http://www.dispositionservices.dla.mil/asset/fsclist.html>.
    4. Calculate the exchange allowance/net proceeds, if known, and input in block 6 (h) and input whether the replacement of the asset was through exchange or sale of

property in block 6 (i). If through sale, input the line of accounting the sales proceeds will be deposited into in 6 (j).

5. In accordance with Table 3-12, answer block 6 (k) to ensure property requested for the purposes of exchange/sale have met all of the criteria listed in CFR 102-39.
- C. The APO reviews blocks (1-7) for accuracy and completes block (9) for Program and Final Approving Authorities of the Report of Exchange/Sale, Form CG-4502. If certain approvals are not needed due to type of property or monetary threshold, the APO must check “N/A” in these fields. Program review and approving authority requirements are listed in the section (5) below.
- D. Upon acceptance, the APO shall sign and date block (8) on the Report of Exchange/Sale, Form CG-4502 and forward to the appropriate approving authority (electronic signature and forwarding recommended). The APO is responsible for completing the applicable names and titles of the approving authority in advance to facilitate the completion of the Report of Exchange/Sale, Form CG-4502.
- E. The CO/OIC/Unit-Level Supervisor must approve or disapprove the Report of Exchange/Sale, Form CG-4502.
1. If disapproved and additional research or correction is required, the Report of Exchange/Sale must be sent back to the PC. If additional research or correction is not required, then the unit must maintain property at unit.
  2. If approved, sign block 9 (a) and forward the Report of Exchange/Sale, Form CG - 4502 to the next appropriate level of review. If CO/OIC/Unit-Level Supervisor is the final approving authority as per Table 3-13, skip to section 3.4.5.
  3. The CO/OIC/Unit-Level Supervisor must ensure that the exchange/sale of property complies with CFR Title 41, Part 102-39. These actions should be noted on blocks 6(k) and 9(a).
- F. Program and final approval review is required for certain types of property in accordance with the following table. If program and final approval review is not required continue on to section (6) for final approving authority. If program and final approval review is required, complete the requirements of this section. The APO should have stated “N/A” on the Report of Exchange/Sale, Form CG-4502 where the regional/program signatures and dates are not required.

Type of Property	Program Approvals	Final Approval
Boats (Cap and Non Cap)	1. Regional Boat Manager 2. Commandant (CG-731)	Commandant (CG-844)
Vehicles (Cap and Non Cap)	1. Regional Motor Fleet Manager 2. Commandant (CG-434)	
Electronics (Cap and Non Cap)	Commandant (CG-643)	
Aircraft (Cap and Non Cap)	Commandant (CG-711)	
Vessels (Cap and Non Cap)	Commandant (CG-751)	
All other Cap Property	N/A	

Table 3-13 Program Approvals for Report of Exchange/Sale, Form CG-4502

1. Regional/Program Manager must approve or disapprove the Report of Exchange/Sale, Form CG-4502:
    - a) If disapproved and additional research or correction is required, the Report of Exchange/Sale, Form CG-4502 must be sent back to APO/PC. If additional research or correction is not required, then the unit must maintain the property at the unit.
    - b) If approved, the regional/program manager shall sign blocks 9 (b/c) as appropriate and forward the Report of Exchange/Sale, Form CG-4502 to Commandant (CG-844).
  2. Commandant (CG-844) is the final approving authority for types of property identified above. For all other property, refer to item (6) below. Final Approving Authority must approve or disapprove the Report of Exchange/Sale, Form CG-4502:
    - a) If disapproved and additional research or correction is required, the Report of Exchange/Sale, Form CG-4502 must be sent back to the APO/PC. If additional research or correction is not required and disapproved, then the approving authority directs the unit to maintain the property.
    - b) If approved, refer to section 3.4.5 for treatment in Oracle FAM.
- G. Final approving authority for all assets not identified above is in accordance with Table 3-14 Final Approving Authority for Report of Exchange/Sale, Form CG-4502. The APO should have stated "N/A" on the Report of Exchange/Sale, Form CG-4502 where the final approving authority signatures and dates are not required.

If Property Acquisition Cost Is:	Final Approving Authority
< \$5,000	Unit Commanding Officer (CO), Officers in Charge (OIC), Unit-Level Supervisors, and Staff Element Office Chiefs hold final approving authority.
< \$25,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority: Base, DOG, ATC Mobile, TRACEN Petaluma, TRACEN Yorktown, TRACEN Cape May and Academy.</li> <li>2. DOG Commanding Officer holds final approving authority for all DOG units at this threshold.</li> <li>3. Base Commanding Officers shall act as final approving authority for all other CG units at this threshold.</li> </ol>
> \$25,000 to \$50,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority at this threshold: SILC, SFLC, C4IT-SC, and ALC.</li> <li>2. SILC Commanding Officer shall act as the final approving authority for all other CG units at this threshold.</li> </ol>

Table 3-14 Final Approving Authority for Report of Exchange/Sale, Form CG-4502

1. If disapproved and additional research or correction is required, the Report of Exchange/Sale, Form CG-4502 must be sent back to the PC. If additional research or correction is not required and disapproved, then the approving authority directs the unit to maintain property.
  2. If approved, refer to section 3.4.5 for treatment in Oracle FAM.
- H. Once replacement property is received, the APO shall complete block 10 (a-e and g) by the retrieving the information from Oracle FAM. Instead of entering information on the form, the APO may attach a printout from Oracle FAM which includes all of the information listed on the form. For block 10 (f), refer to the FSC listing on the DLA Disposition Services website available on <http://www.dispositionservices.dla.mil/asset/fsclist.html>. Input information of the vendor in block 10 (h). A copy of the Report of Exchange/Sale, Form CG-4502 with block (10) completed shall be provided to the applicable Regional/Program managers and Final Approving Authority.
- I. A recommended timeline is provided in Table 3-15, and lists estimated times personnel can follow to complete the form. The Report of Exchange/Sale, Form CG-4502 is to be completed within thirty (30) days of request of exchange or sale. Recommended days to complete actions include time for mistakes, updates, reviews, etc.

<b>Action</b>	<b>Recommended Days to Complete Action*</b>
PC Responsibility	10
APO Responsibility	5
CO/OIC/ Unit-Level Supervisor Responsibility	5
Regional/Program manager responsibility, if applicable	5
Final Approving Authority responsibility	5
<i>Total Days</i>	30

Table 3-15 Timeline for Report of Exchange/Sale, Form CG-4502

Year End Reports for Personal Property, Web Form CG-6048. Each unit shall submit an annual report of all exchange/sale transactions to Commandant (CG-844) in accordance with directions listed in Chapter 6 of this Manual. The report must include the following:

- A. A list sorted by 2-digit FSGs of property exchanged which shows:
  1. Number of items exchanged;
  2. Cost; and
  3. Net proceeds.
  
- B. A list sorted by 2-digit by FSC Group of property sold which shows:
  1. Number of items sold;
  2. Cost; and
  3. Net proceeds.

All proceeds from the sale of exchange/sale items are forwarded by GSA to FINCEN (FR) for deposit in a pre-specified account. Except as otherwise authorized by law, all exchange allowances or proceeds of sale under this part will be available during the fiscal year in which the property was sold, and for one fiscal year thereafter for the purchase of replacement property. Any proceeds of sale not applied to replacement purchases during this time must be deposited in the United States Treasury as miscellaneous receipts.

#### **3.4.4.2 Transfer of Excess Property**

Property that is no longer in use at a unit can be transferred internally to another CG unit or externally to a non-CG entity. In addition, property that needs to be repaired may be transferred temporarily to a repair facility. Below is a brief description of each type of transfer.

- A. Internal Transfer. Once an asset is determined to be excess to the unit's need, the unit may release the asset for use to another CG unit.

- B. External Transfer. Once the asset is determined to be excess to the needs of the CG, DLA Disposition Services (Site) can release the asset for use to another unit, DHS activity, or to GSA for further use by another Government agency. Refer to Chapter 4 for additional information on the process to transfer excess personal property.
- C. Temporary Transfer. These transfers take place when an asset is transferred to another CG unit temporarily for actions such as repairs, maintenance, etc. In order for a transfer to qualify as a temporary transfer, it must take place for less than thirty (30) days. The transfer only takes place physically and is not recorded in Oracle FAM.

Table 3-16 Transfer Overview below provides an overview of the transfer process including references, criteria, and exceptions for the transfer of personal property.

<b>References</b>	CFR Title 41, Part 102-36.145 (Direct Transfers)
<b>Criteria</b>	Internal Transfers: Any type of property that is determined to be excess to the unit’s need, can be utilized within the CG.
	External Transfers: Any type of property that is excess can be released to other Government agencies via the excess personal property process described in Chapter 4.
	Temporary Transfer: Property that requires repairs/maintenance or needs to be temporarily reassigned for less than thirty (30) days.
<b>Exceptions</b>	Direct Transfers: You may transfer excess personal property that has not yet been reported to GSA, provided the total acquisition cost of the excess property does not exceed \$10,000 per line item. Refer to CFR Title 41, Part 102-36.145 and Chapter 2 of this Manual for additional information.

Table 3-16 Transfer Overview

A unit may use the following forms for the transfer of property:

- A. Internal Transfers. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed for all transfers taking place within CG and any DOD agencies. Instructions for the Requisition and Invoice/Shipping Document, DD Form 1149 can be found in the DOD Procedures Manual 4161.2-M, Appendix 5 at <http://www.dtic.mil/whs/directives/corres/pdf/416102m.pdf>. Refer to Enclosure (6) for a sample of the form. Complete the Requisition and Invoice/Shipping Document, DD Form 1149 in the following manner:
  - 1. PC completes blocks (1-9) on the Requisition and Invoice/Shipping Document, DD Form 1149 and provides it to the APO for review.
    - a) Complete block 4 (b) by entering in the tag number, serial number, model and description of the asset obtained from Oracle FAM.
    - b) Enter the Oracle FAM cost in Block 4 (h).

2. APO reviews the form for accuracy and completes blocks (11-17) if applicable. The APO signs and dates block 10 of the form and forwards to the receiving unit for verification.
  3. After sight touch verification of tag number and serial number, the APO of the receiving unit must sign and date block 4 (b) of the form, and provide a copy of the signed and dated Requisition and Invoice/Shipping Document, DD Form 1149 back to the originating unit.
  4. Once both the receiving and sending unit have approved the form, the signed and dated form must be forwarded to FINCEN for transfer in Oracle FAM.
  5. Receiving and sending units must also ensure that property is transferred in any subsidiary systems, if applicable, to avoid reconciliation errors.
- B. External Transfers. Transfer Order Excess Personal Property, Form SF-122. Refer to Chapter 4.
- C. Temporary Transfers. Requisition and Invoice/Shipping Document, DD Form 1149, or a Custody Receipt for Personal Property/Personal Pass, DHS Form 560-1 must be completed for all temporary transfers. The form is completed as an administrative measure and does not need to be forwarded to FINCEN (FR) for transfer of asset in the financial system. The unit must specify on the Requisition and Invoice/Shipping Document, DD Form 1149 or Receipt of Personal Property/Personal Pass, DHS Form 560-1 that the transfer is temporary and does not need update in Oracle FAM. Refer to Enclosure (6) for a sample of Requisition and Invoice/Shipping Document, DD Form 1149 and Enclosure (12) for Receipt for Personal Property/Personal Pass, DHS Form 560-1.

After the appropriate forms have been completed, refer to section 3.4.5 for transfer of asset from financial records.

### **3.4.4.3 Loans to OGAs**

In the interest of promoting and maintaining a high degree of cooperation with OGAs, such CG personal property that may be helpful in the performance of official duties may be loaned to any Federal agency. Furthermore, to promote goodwill between the CG and the public, property such as artifacts may be loaned to not-for-profits, IRS-approved museums and historical societies, as well as public bodies. Items on loan from the CG are neither disposed of nor retired from the asset tracking system. All items on loan shall be tracked regardless of original acquisition value, physically verified annually or as required by Commandant (CG-8), and the condition evaluated periodically to ensure item is being properly maintained. If property is on loan from another agency, units should mark property to indicate proper ownership and also reference the applicable loan agreement when possible.

Table 3-17 Loan Overview provides an overview of the loan process including references, criteria, and exceptions for the loan of personal property.

<b>References</b>	<p>Commandant (CG-844)                  Commandant (CG-09224) – Loan of Artifacts                  National Environmental Policy Act Implementing Procedures and Policy for Considering Environmental Impacts, COMDTINST M16475.1 (series).</p>
<b>Criteria</b>	<p>The loan of CG property must be in the public interest, the borrower must have a bona fide need for the property, and the property is not readily available through the borrower's normal supply channels.</p> <p>Loans of CG property to OGAs, other than artifacts, are made at the discretion of the Area, Base, or District. In emergencies, a CO may authorize transfer of CG property on a loan basis without prior approval, but shall forward notification of such loans to the OGA for review purposes.</p> <p>Property furnished on a loan basis is subject to recall at the discretion of the CG, and subject to return in the same condition as when loaned (normal wear and tear excepted). The initial loan period shall be in manageable increments but must not exceed twenty-five (25) years. However, the loan may be renewed for additional twenty-five (25) year periods.</p> <p>Any cost incidental to transfer of property on a loan basis from and back to the CG is charged to the agency requesting the property.</p> <p>When loaned property is not returned, or returned in a damaged condition, the CG shall be reimbursed for the cost of the item or the cost of restoring the item to the same condition as when loaned. Reimbursement may be specifically waived when:</p> <ol style="list-style-type: none"> <li>1. The property was furnished in connection with a joint venture involving the CG.</li> <li>2. The property, at time of return, is excess to CG requirements.</li> </ol> <p>Such waiver is determined by the Area, District, or Base/Base Support Unit to be in the public interest.</p>
<b>Exceptions</b>	<p>CG property shall not be loaned to OGAs when its release interferes with normal operational requirements during the loan period. Such property would not be available for CG use.</p>

Table 3-17 Loan Overview

A unit may use the following forms for the transfer of property:

- A. Requisition and Invoice/Shipping Document, DD Form 1149. This form must be completed for all property on loan. Refer to Enclosure (6) for a sample of the form. Refer to section 3.4.4.2 of this Manual for instructions on how to complete the form.
- B. Memorandum of Understanding (MOU). A document describing a bilateral or multilateral agreement between parties. It expresses a convergence of will between the parties, indicating an intended common line of action. The MOU must include the following information:
  1. Name and contact information of parties involved;
  2. Start and end dates of the transaction;

3. Information of property to/from loan such as tag number, serial number, description, condition, type, etc;
4. Any exceptions; and
5. Appropriate signatures by all parties involved.

#### **3.4.4.4 Use of Coast Guard Personal Property for Morale, Well-being, and Recreation (MWR)**

Personal property no longer required for the operational missions of CG may be made available by units for their MWR programs after the item has been screened by GSA for other Government (Federal/State) use. Property approved for MWR use continues to remain the property of CG, and the CG assumes all responsibility for the rehabilitation and maintenance of property used for MWR purposes. Examples of property that can be converted for MWR use includes, but is not limited to: furniture, equipment, musical instruments, boats, and training aids and devices.

Table 3-18 MWR Overview provides an overview of the MWR process including references, criteria, and exceptions for the MWR process.

<b>References</b>	<ol style="list-style-type: none"> <li>1. Financial Resources Management Manual (FRMM), COMDTINST M7100.3 (series).</li> <li>2. Coast Guard Non-Appropriated Funds Instrumentalities (NAFI) Manual, COMDTINST M7010.5 (series).</li> </ol>
<b>Criteria</b>	Personal property no longer of use for CG operational needs may be converted to MWR and used for non operational purposes.
<b>Exceptions</b>	<p>The following personal property does not transfer to MWR:</p> <ol style="list-style-type: none"> <li>1. Property which can be exchanged for a replacement item.</li> <li>2. Classified property.</li> <li>3. Property dangerous to public health and safety.</li> </ol>

Table 3-18 MWR Overview

A unit may use the following form for the transfer of property:

Report of Excess Personal Property, Form CG-4501. Units must complete this form in accordance with instructions provided for the excess personal property process in section 4.4.2 of this Manual. The PC must state the following information in block (7) of the form:

- A. The need that the property is requested for MWR purposes;
- B. The proposed use and location; and
- C. Whether property will be used for its original purposes, converted for other use, or cannibalized.

Property used for MWR purposes is recorded within the major category for the asset’s original record. For property recorded in the boats category, provide FINCEN (FR) with the appropriate documentation so that the asset can be moved to the minor category of MWR in Oracle FAM.

**3.4.5 Transfer of Assets in the Financial System and Documentation Retention**

Once a method of reutilization is complete and the actual transfer of an asset has taken place, the final step is to make adjustments to the financial systems asset record.

- A. The APO provides the PA with applicable documentation needed for the transfer of property in Oracle FAM. For example, a Requisition and Invoice/Shipping Document, DD Form 1149, for the internal transfer of property versus a Report of Exchange/Sale, Form CG-4502 for the reutilization of property that is exchanged/sold, and property that is being exchanged/purchased.
- B. The following asset categories need to be approved by a higher authority than the unit PA. The PA shall send an electronic copy of all required documents in PDF file format as outlined in 3-19 Final Record Transfer Authority below for final retirement in Oracle FAM. Commandant (CG-844) shall be copied on all emails.

<b>Type of Property</b>	<b>Final Approval</b>
Boats (Non Cap)	Regional Boat Manager
Vehicles and Trailers (Non-Cap)	Regional Motor Fleet Manager
Boats (Cap)	FINCEN (FR)
Vehicles and Trailers (Cap)	FINCEN (FR)
Electronics (Cap)	FINCEN (FR)
Aircraft	FINCEN (FR)
Vessels	FINCEN (FR)
Canines	(CG-844)
All other Cap Property	FINCEN (FR)
All other Non Cap Personal Property	Unit

Table 3-19 Financial Record Transfer Authority

- C. Each unit’s APO shall have a reconciliation process in place to ensure that all transferred assets have been properly updated in the financial system of record (e.g. Oracle FAM) and its subsidiary systems.
- D. In addition, original documentation for utilization purposes shall be retained by the PC. One copy shall be retained and filed at the unit for audit purposes. One copy shall be retained by the appropriate final approving authority, and one copy shall be retained by FINCEN (FR) for asset records. Refer to the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series) for document retention policy.

## **CHAPTER 4. DISPOSITION OF PERSONAL PROPERTY**

### **4.1 Overview of Disposition of Personal Property**

This chapter addresses disposal of personal property, the final phase in the property life cycle. Property moves from the utilization phase to the disposal phase when CG determines that an asset is lost, obsolete, has served its useful purpose, is damaged beyond repair or is otherwise in excess to the needs of the organization and does not qualify for exchange/sale. Before excess can be disposed of, the procedures set forth in Chapter 3 of this Manual must be followed. The disposition of personal property is directed by the CFR which requires reporting to Other Government Agencies (OGAs), GSA, or DLA Disposition Services (Site). To meet disposal and reporting requirements, standardized forms and documentation are required for each disposition type.

### **4.2 Objective**

The objective of disposing of personal property is:

- A. To safeguard assets against misuse, misappropriation, and waste;
- B. To assess property condition prior to disposal to determine appropriate asset treatment;
- C. To accurately record all property upon disposal for validation of property placed out of service; and
- D. To correctly calculate gains or losses at the time of disposal or retirement, sale, exchange, and/or donation.

### **4.3 Requirements for Disposition of Personal Property**

Disposition procedures must follow stipulated Federal requirements as stated by 41 CFR 102-35.30. A general description of the requirements is included below and each unit must follow these guidelines regardless of disposal process. Detailed instructions on the requirements for each type of disposal are listed in the following sections.

- A. The CG must maintain property during the disposition process, in a safe, secure, and cost-effective manner until final disposition.
- B. The CG must implement policies and procedures to remove sensitive or classified information from property prior to disposal.
- C. Agency-affixed markings should be removed prior to personal property permanently leaving CG's control.

- D. CG personal property may be used for official use only. Title to CG-owned personal property cannot be transferred to a non-CG entity unless through official procedures specifically authorized by law.

#### **4.4 Procedure for Disposition of Personal Property**

The disposition process begins at the unit level when it is determined that CG property needs to be disposed of and removed from a unit's inventory. The unit must then identify which of the following three administrative processes listed below is appropriate:

- A. Report of Survey process;
- B. Excess Property process; or
- C. Abandonment and Destruction process.

The result of the proper execution of an administrative disposition process will be any one of the following methods for disposal:

- A. Transfer;
- B. Donation;
- C. Public Sale; or
- D. Abandonment/Destruction.

Property for disposal may be required to go through actions such as demilitarization or cannibalization prior to physical disposal of the asset. The administrative processes are described in detail below.

##### **4.4.1 Report of Survey Process Overview**

The Report of Survey process shall be used to dispose of property that has been identified as either lost, stolen, damaged (beyond normal wear and tear) or destroyed or any other condition adversely affecting personal property. Examples include non-expendable Marine Environmental Response (MER) equipment, night vision goggles and radiac equipment. The process includes completing the Report of Survey, Form CG-5269 and an investigation conducted by the board of survey. The board of survey establish pertinent facts and to determine the extent or absence of employee responsibility for such loss, damage, theft or destruction. The report of survey process may also be used to report the condition of aircraft, vessels and boats for situations that do not conform to the Report of Excess Property process or Abandonment and Destruction Process. Contact Commandant (CG-844) for guidance. Refer to Enclosure (15) for an example of the Report of Survey, Form CG-5269 upon the completion of the report.

#### 4.4.1.1 Loss or Theft of Property

A Coast Guard Official Message is required for lost, stolen, damaged and destroyed property with a permanently assigned serial number and an acquisition cost of \$500.00 or more. If the asset is unrecoverable, a Report of Survey, Form CG-5269 is required. (See the Physical Security and Force Protection Program, COMDTINST M5530.1 (series), Chapter 9, for guidance on what is required for the CG Message and example). Commandant (CGMS-341) is the program manager for the protection of Government property. A report of recovery message is required when the reported loss has been recovered.

Utilizing the Report of Survey process for disposition is appropriate if the circumstances pertaining to the CG property meet any one of the following criteria:

- A. Lost. Property is absent. For example, if a small arm is dropped in the ocean during a mission and you are unable to recover it, then that item is considered to be lost. In this case you know where the asset is but the item is lost. Property whose whereabouts is unknown is also considered lost.

**Note 1.** DHS is now using an electronic scorecard to measure senior leadership in regards to lost property and the timely submission of investigation report on lost items. Units are required to report lost property within twenty-four (24) hours following the discovery of the loss, theft, damage or destruction.

**Note 2.** A Report of Survey, Form CG-5269 for ammunition is not required by this Manual. Ammunition shall be reported and accounted for per the Ordnance Manual, COMDTINST M8000.2 (series).

- B. Damaged. Property is beyond normal wear and tear due to operations.
- C. Destroyed. Property which is involuntarily brought to a complete physical end, no longer existing and no longer useful.

**Note 3.** If the asset does not meet one of the criteria above, refer to the procedures outlined in section 4.4.2 of this Manual.

Units are required to submit a copy of the Preliminary and Final Report of Survey, Form CG-5269 to Commandant (CG-844) for DHS reporting requirements with an email to the Commandant (CG-844) Property In-Box at the following email address: [HQS-PF-fldr-CG-844-Property@uscg.mil](mailto:HQS-PF-fldr-CG-844-Property@uscg.mil)

#### 4.4.1.2 Documentation and Approval for the Report of Survey Process

Title	Responsibilities
Accountable Property Officer (APO)	The APO will provide historical information to the Board of Survey including information pertaining to the acquisition, use, value, age, and accountability of the property involved.
Property Custodian (PC)	<ol style="list-style-type: none"> <li>1. The PC is responsible for initiating the Report of Survey, Form CG-5269 within 3 days of reported loss. This entails completing the general information of the asset such as tag number, major/minor category, reason for survey, etc.</li> <li>2. Each PC must also serve as a technical advisor to the APO and Board of Survey, providing assistance as required. PC completes the top portion of the Report of Survey, Form CG-5269.</li> </ol>
Survey Officer	<ol style="list-style-type: none"> <li>1. The Survey Officer is responsible for assigning personnel to serve as the Board of Survey Members within 7 days of the reported loss. The APO or anybody that is an E-7 and above can serve as the Survey Officer.</li> <li>2. The Survey Officer is the person designated in writing by the Commanding Officer (CO)/Officer in Charge (OIC) or Unit-level Supervisor, and is responsible for assigning personnel to serve as a Board of Survey member.</li> <li>3. The Survey Officer will ensure that the Report of Survey process is completed within 60 days of the reported loss, theft, damage or destruction.</li> </ol>
Board of Survey Members	The Board of Survey Members research the circumstances as to who, what, where, when, and how with regards to the property loss, theft, destruction or damage in question. Board members will provide their findings within 20 days to the Survey Officer.
CO/OIC/ Unit-Level Supervisor	The CO/OIC/Supervisor reviews and approves the Board of Survey and takes action, such as personnel training, to reduce the loss/damage of property in the future within 5 days of receipt of Report of Survey, Form CG-5269.
Regional Managers/Program Approval/Final Approving Authority	The regional managers, program managers, and final approving authority must approve/disapprove the Report of Survey, Form CG-5269 and agree/disagree to the Board of Survey Members finding by signing and dating the Report of Survey, Form CG-5269 within 15 days of receipt of the Report of Survey, Form CG-5269.

Table 4-1 Responsibilities for Report of Survey Process

The Report of Survey process begins by ensuring that the unit has the appropriate personnel with suitable experience available. The table below lists the personnel and their responsibilities in conjunction with this process.

Once the appropriate personnel have been assigned and/or identified, the following steps occur to complete the Report of Survey, Form CG-5269:

- A. PC completes blocks (1-7) on the Report of Survey, Form CG-5269, signs block (8) and provides it to the Survey Officer for review (electronic signature and forwarding recommended). Must be completed within 3 days of the reported loss.
- B. Block (1) shall be formatted as dd/mm/yyyy.
- C. Block (2) Survey Number. See page 3-19 and follow instructions.
- D. Block 6 (a-f, and h) should be retrieved directly from Oracle FAM. Instead of entering information on the form, the PC is required to attach a printout from Oracle FAM which includes all the information listed on the form. For block 6 (g), see the Federal Condition Codes listed in Enclosure (16).
- E. Block (7) should be checked accordingly.
  1. The Survey Officer reviews blocks (1-8) on the Report of Survey, Form CG-5269 for accuracy. Upon acceptance, the Survey Officer must identify and appoint the Board of Survey members in accordance with the guidance below. The Survey Officer has sole authority of convening the Board of Survey members and must obtain written approval from the CO/OIC/Unit-Level Supervisor for this duty. After the Board of Survey members have been appointed, the Survey Officer must enter the names of the members in block 9 (a-e) of the Report of Survey, Form CG-5269 and sign block (10) on the form.
  2. Composition of Boards. The Survey Officer must appoint a minimum of three to five members to a board in accordance with these mandatory requirements:
    - (1) The APO, Survey Officer, PA, PC and person who originates the ROS, may not serve as Board of Survey Members.
    - (2) When the unit lacks sufficient numbers to convene a board, the CO/OIC/Unit-Level Supervisor shall request the next higher authority to convene the Board of Survey.
  3. A senior board member must be included as a Board of Survey Member. In order of precedence and availability, this member must be one of the following:
    - (1) Commissioned Officer or Chief Warrant Officer (CWO);
    - (2) Petty Officers E-6 and above; and/or
    - (3) Civilian employees in grades GS7 or WG8 and above.
  4. Depending on the type of property, the Survey Officer must ensure that at least one member has professional knowledge of the equipment.

5. The Survey Officer shall complete block (13) for program and final approving authorities on the Report of Survey, Form CG-5269. If certain approvals are not needed due to type of property or monetary threshold, the Survey Officer must select the "N/A" box in these fields. Program review and approving authority requirements are listed in sections 11 and 12.
6. The Survey Officer shall establish reasonable timelines for the completion of the Report of Survey, Form CG-5269 based on its complexity and ensure that the Report of Survey, Form CG-5269 is completed (final approving authority signature) within 60 days. Once blocks (1-10 and 13) are complete, the form shall be forwarded to the Board of Survey Members (electronic signature and forwarding recommended).
7. The highest ranking member on the Board is responsible for management of the board and for directing the research surrounding the lost or damaged property. The Board of Survey Members must report the finding and recommendation in block (11) of the Report of Survey, Form CG-5269. The investigative research shall be conducted in the following manner:
  - a) Include statements for what happened, when it happened, where it happened (location, office, residence, etc.), how the property got in its present condition, or how the property ended up lost or damaged, why it happened and who was responsible.
  - b) If evidence of negligence, misuse, dishonesty, theft or willful destruction exists, refer to Administrative Investigations Manual, COMDTINST M5830.1 (series), and the Coast Guard Claims and Litigation Manual, COMDTINST M5890.9 (series). Refer to Enclosure (17) for additional information on actions and monetary compensation.
  - c) For stolen property, follow specific guidance in accordance with the Physical Security and Force Protection Program, COMDTINST M5530.1 (series).
  - d) After administrative investigation is complete, all evidence, testimony, and other data considered during the investigation must be clearly documented. All supporting documentation/evidence shall be attached to the Report of Survey, Form CG-5269 to support the board's findings. Examples of supporting documentation/evidence are photographs, reports, logs, CG messages, written statements signed and dated, and any other documentation regarding the Board of Survey members' research.

8. After the Board completes its research, the board must recommend action with respect to disposition of the property involved. The Board of Survey’s recommendation(s) for excess, shall include the following standard terminology:

Standard Term	Description
Retire from Records	For lost property that is unrecoverable.
Dispose of as Excess	This may result in the property being transferred, donated, or sold. The Board must not assume the responsibility for determining the proper disposal technique for property, but only state that it is excess to the unit concerned.
Repair and Retain at Unit	This indicates that the repaired item will be retained in the same account.
Repair and Transfer To	Repair and transfer. In the case that transfer is requested, an appropriate transfer document will be required.
Replace and Expend from Record	Use alone or in conjunction with another term to indicate that the item surveyed needs to be replaced by a similar item. If replacement is required, include the replacement cost.

Table 4-2 Standard Terms for Disposition Action on Report of Survey, Form CG-5269

9. After the Board inputs its research results and recommendation on the Report of Survey, Form CG-5269 all members must sign and date the Report of Survey, Form CG-5269 block (12) and forward the form to the appropriate approving authority in accordance with Sections 11 and 12 (electronic signature and forwarding recommended). The Survey Officer is responsible for completing the applicable names and titles of the approving authority in advance to facilitate the completion of the Report of Survey, Form CG-5269.
10. The CO/OIC/Unit-Level Supervisor must approve or disapprove the Report of Survey, Form CG-5269.
- a) If disapproved and additional research or correction is required, the Report of Survey, Form CG-5269 must be sent back to the Survey Officer for further investigation.
  - b) If approved, sign and date block (13a) and forward the Report of Survey, Form CG-5269 to the next appropriate level of review and approval. If CO/OIC/Unit-Level Supervisor is the final approving authority as per Table 4-4, skip to section 4.4.1.3 – Disposal of Asset.

The CO/OIC/Unit-Level Supervisor must ensure remediation activity is taken to reduce the likelihood of similar events occurring in the future. This action may include training for the crew, establishing internal policies and procedures, issuing custody hand receipts, a safety stand down, if evidence of neglect, accountable: personnel action, or other measures as deemed appropriate. These actions should be noted on block (13a).

11. Program and final approval review is required for certain types of property in accordance with the following table. If Program and Final Approval review is not required, continue with paragraph 12. If Program and Final Approval review is required complete the requirements of this section. The Survey Officer should have stated “N/A” on the Report of Survey, Form CG-5269 where the regional/program signatures and dates are not required.

Type of Property	Program Approvals	Final Approval	
Boats and Boat Trailers (Cap and Non Cap)	1. Regional Boat Manager 2. Commandant (CG-731)	Commandant (CG-844)	
Vehicles (Cap and Non Cap)	a. Regional Motor Fleet Manager b. Commandant (CG-434)		
Trailers (Other than Boats)	Commandant (CG-434)		
Electronics (Cap)	Commandant (CG-643)		
Aircraft (Cap and Non Cap)	Commandant (CG-711)		
Vessels (Cap and Non Cap)	Commandant (CG-751)		
All other Cap Property	N/A		
Weapons	Commandant (CG-7211)		
Canines	Commandant (CG-DOD-2)		
Night Vision Goggles (non-aviation)	C3CEN		
Night Vision Goggles (aviation)	ALC		
Supply Fund over \$5,000.00	N/A		Commandant (CG-833)

Table 4-3 Program Approvals for Report of Survey, Form CG-5269

- a) Regional/Program Manager must approve or disapprove the Report of Survey, Form CG 5269.
  - (1) If disapproved and additional research or correction is required, the Report of Survey, Form CG-5269 must be sent back to the Board of Survey Members. If additional research or correction is not required then the unit must maintain property at unit.
  - (2) If approved, the program shall sign blocks (13b-c) as appropriate and forward the Report of Survey, Form CG-5269 to Commandant (CG-844).
  
- b) Commandant (CG-844) is the final approving authority for types of property identified in Table 4-3 Program Approvals for Report of Survey, Form CG-5269 above. For all other property refer to section (12). Final approving authority must approve or disapprove the Report of Survey, Form CG-5269.
  - (1) If disapproved and additional research or correction is required, the Report of Survey, Form CG-5269 must be sent back to the Survey Officer. If additional

research or correction is not required and disapproved, then the approving authority directs the unit to maintain property.

- (2) If approved, the final approving authority must sign block (13d) and clearly articulate the method of disposition directed in accordance with section 4.4.5, and document this in block (14). Once complete the signed/approved Report of Survey, Form CG-5269 shall be returned to the unit CO/OIC/Supervisor for execution of disposition method.

12. Final approving authority for all other assets not identified in section (11) is required in accordance with Table 4-4 Final Approving Authority for Report of Survey, Form CG-5269. The Survey Officer should have stated “N/A” on the Report of Survey, Form CG-5269 where the final approving authority signatures and dates are not required.

<b>If Property Acquisition Cost is:</b>	<b>Final Approving Authority</b>
< \$5,000	Unit Commanding Officer (CO), Officer-in Charge (OIC), Unit-Level Supervisors, and Staff Element Office Chiefs hold final approving authority.
< \$25,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority: Base, DOG, ATC Mobile, TRACEN Petaluma, TRACEN Yorktown, TRACEN Cape May, Academy, AND C3CEN.</li> <li>2. DOG Commanding Officer holds final approving authority for all DOG units at this threshold.</li> <li>3. Base Commanding Officers shall act as final approving authority for all other CG Units at this threshold.</li> </ol>
\$25,000 to \$50,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority at this threshold: SILC, SFLC, C4IT-SC, and ALC.</li> <li>2. SILC Commanding Officer shall act as final approving authority for all other CG units at this threshold.</li> </ol>

Table 4-4 Final Approving Authority for Report of Survey, Form CG-5269

- a) If disapproved and additional research or correction is required, the Report of Survey, Form CG-5269 must be sent back to the Survey Officer.
  - b) If approved, the final approving authority must clearly articulate the method of disposition directed in accordance with section 4.4.5, and document this in block (14). Once complete, the signed/approved Report of Survey, Form CG-5269 shall be returned to the unit CO/OIC/Supervisor for execution of disposition method.
13. A recommended timeline is provided in Table 4-5 Timeline for Report of Survey, Form CG-5269 and lists estimated times personnel can follow to complete the form.

The Report of Survey, Form CG-5269 is to be completed within sixty (60) days. Recommended days to complete actions include time for mistakes, updates, reviews, and investigations.

<b>Action</b>	<b>Recommended Days to Complete Action*</b>
PC responsibility	3
Survey Officer responsibility	7
Board of Survey Members responsibility	20
CO/OIC/Unit-Level Supervisor Responsibility	5
Regional/Program manager responsibility, if applicable	10
Final Approving Authority and Review	15
<b>Total Days</b>	<b>60</b>

Table 4-5 Timeline for Report of Survey, Form CG-5269

#### 4.4.1.3 Removal of Asset Record

After the Report of Survey, Form CG-5269 is completed, and all necessary approvals have been obtained, the property should be physically removed from Oracle FAM in accordance with directions received from the final approving authority.

- A. Lost. No action needed, retire from record.
- B. Damaged Beyond Normal Wear and Tear. Dispose of property via transfer, public sale, donation or Abandonment/Destruction as instructed by the final approving authority. Retire from record in accordance with section 4.4.5. Refer to section 4.4.5 for additional information on the different types of final disposition methods.
- C. Destroyed. No action needed, retire from record in accordance with section 4.4.5.

**Note.** Lost and Found. The CG has an obligation to return any lost property that is found by any CG unit. If the CO or OIC of afloat and ashore units determine that property cannot be returned to owners within a reasonable period of time, process it in accordance with instructions provided in Enclosure (18).

#### 4.4.2 Report of Excess Personal Property Process Overview

All property that does not meet the Report of Survey, Form CG-5269 administrative criteria in section 4.4.1 Report of Survey Overview, must be reviewed to determine if utilizing the Excess Personal Property Process is required. The excess personal property process shall be used to dispose of property that is considered excess to the needs of the CG. The process includes completing the Report of Excess Personal Property, Form CG-4501 which is used to describe the asset in detail and report information such as condition, required repairs, and other information that may be beneficial to a potential owner.

#### 4.4.2.1 Utilizing the Excess Property Process

Disposition utilizing the excess personal property process is appropriate if the circumstances pertaining to the CG property meets any one of the following criteria:

- A. Property which is considered in new or unused condition and can be used immediately without modification or repairs (disposal code 1);
- B. Property which shows some wear, but can be used without significant repair (disposal code 4);
- C. Property which is unusable in its current condition, but can be economically repaired (disposal code 7);
- D. Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical. (Disposal code X); and
- E. Property other than aircraft and is in disposal code S (no value except for its basic material content).

Disposal/Condition codes are defined by the CFR Title 41, Part 102-36.240.

**Note.** If the asset is in Disposal/Condition Code 7 or higher, it is not a candidate for abandonment/destruction.

#### 4.4.2.2 Documentation and Approval for the Excess Property Process

The Excess Personal Property process begins by ensuring that the unit has the appropriate personnel with suitable experience available. Table 4-6 Responsibilities for Report of Excess Personal Property Process lists the personnel and their responsibilities in conjunction with this process.

Title	Responsibilities
Property Custodian (PC)	The PC is responsible for initiating the Excess Property Report. This entails completing the general information of the asset such as tag number, major/minor category, property description, etc.
Accountable Property Officer (APO)	The APO reviews and approves the Report of Excess Personal Property, Form CG-4501 after general information is entered by the PC. The APO is also responsible for identifying the program and final approving authorities on the Report of Excess Personal Property, Form CG-4501. The APO must indicate "N/A" if approval is not necessary.
CO/OIC/ Unit-Level Supervisor	The CO/OIC/Supervisor reviews and approves the Report of Excess Personal Property, Form CG-4501. The CO/OIC/Supervisor is also responsible for making sure that the form is complete and has the appropriate supporting documentation for the removal of asset from the financial system.
Regional Managers/Program Approval/Final Approving Authority	The regional managers, program approval, and final approving authority must approve/disapprove the Report of Excess Personal Property, Form CG-4501 by signing and dating the form.
Commandant (CG-844)	Commandant (CG-844) is responsible for the overall management of reporting excess personal property, including but not limited to reporting property on GSAXcess.

Table 4-6 Responsibilities for Report of Excess Personal Property Process

Once the appropriate personnel have been assigned, the unit must complete the Report of Excess Personal Property, Form CG-4501. Refer to Enclosure (19) for an example of the form. Complete the form in accordance with the following instructions:

- A. PC completes blocks (1-8) on the Report of Excess Personal Property, Form CG-4501 and provides it to the APO for review.
  1. Block (1) shall be formatted as dd/mm/yyyy.
  2. Block (2) shall be formatted per instructions in section 3.4.4.1.

3. Block (6) should be retrieved directly from Oracle FAM. Instead of entering information on the form, the PC may attach a printout from Oracle FAM which includes all the information listed on the form.
  4. Block (7): Conduct appropriate research and input information such as detail description, present condition, repairs required in order to utilize asset to full services, anything additional information that would be beneficial to a potential owner/operator, etc. Refer to Enclosure (31) for supplementary information required when submitting a Report of Excess Personal Property, Form SF 120 for all aircraft (FSC codes 1510 and 1520), and for all vehicles (FSC codes 2310 and 2320).
- B. The APO reviews blocks (1-8) for accuracy and completes block (10) for program and final approving authorities of the Report of Excess Personal Property, Form CG-4501. If certain approvals are not needed due to type of property or monetary threshold, the APO must check "N/A" in these fields. Program review and approving authority requirements are listed in the section (E) below.
- C. Upon acceptance, the APO shall sign and dates block (9) on the Report of Excess Personal Property, Form CG-4501 and forward to the appropriate approving authority in accordance with Sections (E) and (F) (electronic signature and forwarding recommended). The APO is responsible for completing the applicable names and titles of the approving authority in advance to facilitate the completion of the Report of Excess Personal Property, Form CG-4501.
- D. The CO/OIC/Unit-Level Supervisor must approve or disapprove the Report of Excess Personal Property, Form CG-4501.
1. If disapproved and additional research or correction is required, the Report of Excess Personal Property form must be sent back to the PC. If additional research or correction is not required then the unit must maintain property at unit.
  2. If approved, sign block (10a) and forward the Report of Excess Personal Property, Form CG-4501 to the next appropriate level of review. If CO/OIC/Unit-Level Supervisor is the final approving authority per Table 4-8 Final Approving Authority for Report of Excess Personal Property skip to section 4.4.2.3 – Disposal of Asset.
- E. Program review is required in accordance with the following table. If program review is not required continue on to section F. If program review is required, complete the requirements of this section. The APO should have stated "N/A" on the form where the regional/program signatures and dates are not required.

<b>Type of Property</b>	<b>Program Approvals</b>	<b>Final Approval</b>
Boats and Boat Trailers (Cap and Non Cap)	1. Regional Boat Manager 2. Commandant (CG-731)	Commandant (CG-844)
Vehicles (Cap and Non Cap) Trailers (other than boat)	1. Regional Motor Fleet Manager 2. Commandant (CG-434)	
Electronics (Cap and Non Cap)	Commandant (CG-643)	
Aircraft	Commandant (CG-711)	
Vessels	Commandant (CG-751)	
Computers (eligible for Computers For Learning)	N/A	
Canines	Commandant (CG-DOD-2)	
All other Cap Property	N/A	
Voluntarily abandoned or unclaimed privately owned weapons	Commandant (CG-721)	

Table 4-7 Program Approvals for Report of Excess Personal Property, Form CG-4501

- F. Regional/Program Manager must approve or disapprove the Report of Excess Personal Property:
1. If disapproved and additional research or correction is required, the Report of Excess Personal Property, Form CG-4501 must be sent back to the APO/PC. If additional research or correction is not required then the unit must maintain property at unit.
  2. If approved, the regional/program manager shall sign blocks (10b/c) as appropriate and forward the Report of Excess Personal Property, Form CG-4501 to Commandant (CG-844).
- G. Final approving authority must approve or disapprove the Report of Excess Personal Property, Form CG-4501.
1. If disapproved and additional research or correction is required, the Report of Excess Personal Property, Form CG-4501 must be sent back to the APO/PC. If additional research or correction is not required and disapproved, then the approving authority directs the unit to maintain property.
  2. If approved, the final approving authority must clearly articulate the method of disposition directed in accordance with section 4.4.5, and document this in block (10d). Once the Report of Excess Personal Property, Form CG-4501 is completed, continue to section 4.4.2.3.
- H. Final approving authority for all other assets not identified in section (E) above shall be handled in accordance with the following table. The Survey Officer should have stated

“N/A” on the Report of Excess Personal Property, Form CG-4501 where the final approving authority signatures and dates are not required.

If Property Acquisition Cost is:	Final Approving Authority
< \$5,000	Unit Commanding Officer (CO), Officers in Charge (OICs), Unit-Level Supervisors, and Staff Element Office Chiefs hold final approving authority.
< \$25,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority: Base, DOG, ATC Mobile, TRACEN Petaluma, TRACEN Yorktown, TRACEN Cape May and Academy.</li> <li>2. DOG Commanding Officer holds final approving authority for all DOG units at this threshold.</li> <li>3. Base/BSU Commanding Officers shall act as final approving authority for all other CG units at this threshold.</li> <li>4. C3CEN</li> </ol>
\$25,000 to \$50,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority at this threshold: SILC, SFLC, C4IT-SC, Commandant (CG-6), and ALC.</li> <li>2. SILC Commanding Officer shall act as final approving authority for all other CG units at this threshold.</li> </ol>

Table 4-8 Final Approving Authority for Report of Excess Personal Property

1. If disapproved and additional research or correction is required, the Report of Excess Personal Property, Form CG-4501 must be sent back to the PC. If additional research or correction is not required and disapproved, then the approving authority directs the unit to maintain the property.
  2. If approved, the final approving authority must sign bock (10d) and clearly articulate any additional instructions. Once the signed/approved Report of Excess Personal Property, Form CG-4501 is completed, continue to section 4.4.2.3.
- I. A recommended timeline is provided in Table 4-9 Timeline for Report of Excess Personal Property and lists estimated times personnel can follow to complete the form. The Report of Excess Personal Property, Form CG-4501 is to be completed within thirty (30) days. Recommended days to complete actions include time for mistakes, updates, reviews, etc.

Action	Recommended Days to Complete Action
PC responsibility	10
APO responsibility	5
CO/OIC/ Unit-Level Supervisor Responsibility	5
Regional/Program manager responsibility, if applicable	5
Final Approving Authority and Review	5
<b>Total Days</b>	<b>30</b>

Table 4-9 Timeline for Report of Excess Personal Property

#### 4.4.2.3 Disposal of Asset Form

After the Report of Excess Personal Property, Form CG-4501 has been approved by the final approving authority, the CO/OIC/Supervisor must advertise the property appropriately in the following order:

- A. The unit, with support from the final approving authority is responsible for advertising excess personal property on the SFLC Bulletin for a minimum of twenty (20) days. If property is transferred to another CG unit within the twenty-day timeframe, the unit shall prepare a Requisition and Invoice/Shipping Document, DD Form 1149 and remove from SFLC Bulletin. Refer to Enclosure (6) for an example of the Requisition and Invoice/Shipping Document, DD Form 1149. The form must be completed in accordance with instructions provided in Chapter 3 of this Manual.
- B. If property is not transferred within twenty (20) days of advertisement, the unit must determine if a DLA Disposition Services (Site) facility is available in the area. If yes, the property is transferred to DLA Disposition Services (Site).
  - 1. If property is transferred to DLA Disposition Services (Site), the unit shall complete the Release Receipt Document, DD Form 1348-1. This form is to be completed within thirty (30) days. Refer to Enclosure (8) for an example of Release Receipt Document, DD Form 1348-1A and Enclosure (9) for instructions for the completing the form.
  - 2. If a DLA Disposition Services (Site) facility is not available, the property is reported to Commandant (CG-844) for advertisement in GSAXcess.

3. If property is transferred, sold, and/or donated through GSA, prepare the appropriate documentation in accordance with Table 4-10 GSA Forms below.

<b>Form</b>	<b>Description</b>
Transfer Order Excess Personal Property, Form SF-122.	To report transfer of property to Federal agencies other than DHS.
Transfer Order Surplus Personal Property, Form SF-123.	To report donation of property.
Notice of Award (Sale of Government-Owned Personal Property).	To report sale of property.
Report of Personal Property for Sale, Form SF-126.	To report sale of personal property.

Table 4-10 GSA Forms

- C. If property is not transferred, sold, and/or donated through GSA, abandon and destroy the asset locally. Utilize the Witness to Abandonment/Destruction, Form CG-4501, Enclosure (21) to document the disposal and refer to section 4.4.5 to remove the asset from the financial record.

Refer to section 4.4.5 for additional information on the different types of final disposition methods and how to execute final disposal of asset.

#### **4.4.3 Report of Abandonment and Destruction Process Overview**

The Abandonment/Destruction process shall be used for disposing of property that has been identified as disposal condition code S. The process includes completing the Report of Abandonment/Destruction Personal Property, Form CG-5598, which is used to document the reasons for abandonment/destruction and other general information such as tag number, major/minor categories, etc.

##### **4.4.3.1 Utilizing the Abandonment and Destruction Process**

Disposition utilizing the Abandonment/Destruction Process is appropriate if the circumstances pertaining to the CG property meets any one of the following criteria:

- A. Property other than aircraft which has no value except for its basic material content (Disposal code S).
- B. Disposal codes as defined in CFR Title 41, Part 102-36.240.

#### 4.4.3.2 Documentation and Approval for the Abandonment and Destruction Process

The Abandonment/Destruction process begins by ensuring that the unit has the appropriate personnel available with suitable experience. Table 4-11 Responsibilities for Abandonment/Destruction Process below lists the personnel and their responsibilities in conjunction with this process.

Title	Responsibilities
Property Custodian (PC)	The PC is responsible for initiating the Report of Abandonment/Destruction Personal Property, Form CG-5598. This entails completing the general information of the asset such as tag number, major/minor category, property description, etc.
Accountable Property Officer (APO)	The APO reviews and approves the Report of Abandonment/Destruction Personal Property, Form CG-5598 after general information is entered by the PC. The APO is also responsible for identifying the program and final approving authorities of the Report of Report of Abandonment/Destruction Personal Property, Form CG-5598. The APO must indicate "N/A" if approval is not necessary.
HAZMAT Officer and/or Security Officer	Members are needed when assets to be disposed of contain hazardous material or sensitive information.
CO/OIC/Unit-Level Supervisor	The CO/OIC/Supervisor reviews and approves the Report of Abandonment/Destruction Personal Property, Form CG-5598. The CO/OIC/Supervisor is also responsible for making sure that the form is complete and has the appropriate supporting documentation for the removal of asset from the financial system.
Regional Managers/Program Approval/Final Approving Authority	The regional managers, program approval, and final approving authority must approve/disapprove the Report of Abandonment/Destruction Personal Property, Form CG-5598 by signing and dating the form.
Required witnesses (2)	The witnesses must execute the abandonment/destruction of asset and document the process via photographs or other means of documentation.

Table 4-11 Responsibilities for Abandonment/Destruction Process

Once the appropriate personnel have been assigned, the unit must complete the Report of Abandonment/Destruction Personal Property, Form CG-5598. Refer to Enclosure (20) for an example of the form. The form must be completed in accordance with the following instructions:

- A. PC completes blocks (1-8) on the Report of Abandonment/Destruction Personal Property, Form CG-5598 and provides it to the APO for review.

1. Block (1) shall be formatted as dd/mm/yyyy.
2. Block (2) shall be formatted per instructions in section 3.4.4.1.
3. Block (6) should be retrieved directly from Oracle FAM. Instead of entering information on the form, the PC may attach a printout from Oracle FAM which includes all the information listed on the form. For block 6 (g), see the Federal Condition Codes listed in Enclosure (16). For block 6 (i), refer to the Federal Supply Classes listing on the DLA Disposition Services website available on <http://www.dispositionservices.dla.mil/asset/fsclist.html>.
4. Block (7). Conduct research and select the appropriate reasons for abandonment and destruction as listed on the form in accordance Table 4-12 Reasons for Abandonment/Destruction.

<b>Reason for Abandonment/Destruction</b>	<b>Description</b>
The property has no commercial value.	Item would have no dollar value if it were to be sold or traded.
The estimated cost of continued care and handling would exceed the estimated proceeds from its sale.	The cost of a maintenance agreement or continued services would not be cost effective.
End of service life due to fair wear and tear.	The item has reached its full life expectancy. The item will not be of any value for donation, sale or trade.
Beyond economical repair (est. 65% of acquisition price) due to fair wear and tear.	Self explanatory.
The transportation of this item to a qualified recycling program (QRP) activity or the closest DLA Disposition Services (Site) is cost prohibitive.	Self explanatory.
Donation of the property is not feasible due to condition code S, deterioration, public safety, or for security reasons. This item has not been classified as surplus to the Coast Guard.	The safety, security or material condition does not allow for this item to be donated or sold.
Other: (Specify)	Reason not listed above. Must be validated by the APO.

Table 4-12 Reasons for Abandonment/Destruction

<b>Other Information</b>	
The item is not historical personal property and has not been classified as an object or structure by the National Historical Preservation Act (NHPA) and the National Environmental Policy Act (NEPA).	Ensure the item does not qualify as an artifact having Coast Guard historical significance, or is classified as historical by NHPA or NEPA definitions.
Is the item classified as containing hazardous material? All items containing hazardous material (copiers, refers, freezers, items containing asbestos, air conditioners, computers, etc.) must obtain the signature of an appropriate officer. (See B below). Ensure that assets with sensitive information such as copiers are wiped of information.	Items containing classified information, or a hazardous material (HAZMAT), will require an additional signature. If this option is checked, ensure that the proper signature for HAZMAT officer and/or security officer is obtained.

Table 4-12 Reasons for Abandonment/Destruction

- B. The APO shall review blocks (1-8) for accuracy and complete block (10 b-d) for program and final approving authorities of the Report of Abandonment/Destruction Personal Property, Form CG-5598. If certain approvals are not needed due to type of property or monetary threshold, the APO must check “N/A” in these fields. Program review and approving authority requirements are listed in sections E and F below.
- C. Upon acceptance, the APO shall sign and date block (9) on the Report of Abandonment/Destruction Personal Property, Form CG-5598 and forward to the CO/OIC/Supervisor for approval. The APO is responsible for completing the applicable names and titles of the approving authority in advance to facilitate the completion of the Report of Abandonment/Destruction Personal Property, Form CG-5598.
- D. The CO/OIC/Supervisor must approve or disapprove the Report of Abandonment/Destruction Personal Property, Form CG-5598.
  - 1. If disapproved and additional research or correction is required, the Report of Abandonment/Destruction Personal Property, Form CG-5598 must be sent back to the PC. If additional research or correction is not required then the unit must maintain the property at the unit.
  - 2. If approved, sign block (10a) and forward the Report of Abandonment/Destruction Personal Property, Form CG-5598 to the next appropriate level of review in accordance with section E and F (electronic signature and forwarding recommended). If CO/OIC/Unit- Level Supervisor is the final approving authority as per Table 4-14, skip to section 4.4.3.3 – Disposal of Asset.
- E. Program review is required in accordance with Table 4-13 Program Approvals for Report of Abandonment/Destruction Personal Property, Form CG-5598. If program review is not required continue on to section F. If program review is required, complete the

requirements of this section. The APO should have stated “N/A” on the Form when the regional/program signatures and dates are not required.

Type of Property	Program Approvals	Final Approval
Boats and Boat Trailers (Cap and Non Cap)	1. Regional Boat Manager 2. Commandant (CG-731)	Commandant (CG-844)
Vehicles (Cap and Non Cap) and Trailers (other than boats)	1. Regional Motor Fleet Manager 2. Commandant (CG-434)	
Electronics (Cap and Non Cap)	Commandant (CG-643)	
Aircraft	Commandant (CG-711)	
Vessels	Commandant (CG-751)	
All other Cap Property	N/A	
Voluntarily abandoned or unclaimed privately owned firearms	Commandant (CG-721)	

Table 4-13 Program Approvals for Report of Abandonment/Destruction Personal Property, Form CG-5598

1. Program manager must approve or disapprove the Report of Abandonment/ Destruction of Personal Property, Form CG-5598:
  - a) If disapproved and additional research or correction is required, the Report of Abandonment and Destruction Personal Property, Form CG-5598 must be sent back to the unit APO/PC. If additional research or correction is not required, then the unit must maintain property at unit.
  - b) If approved, the program shall sign blocks (10 b-c) as appropriate and forward to Commandant (CG-844). Once the signed/approved Report of Abandonment/ Destruction of Personal Property, Form CG-5598 is complete, continue to section 4.4.3.3.
  
2. Final approving authority must approve or disapprove the Report of Abandonment and Destruction of Personal Property, Form CG-5598;
  - a) If disapproved and additional research or correction is required, the Report of Abandonment /Destruction of Personal Property, Form CG-5598 must be sent back to the unit APO/PC. If additional research or correction is not required and disapproved, then the approving authority directs the unit to maintain property.
  - b) If approved, the final approving authority must clearly articulate the method of disposition directed in accordance with section 4.4.5, and document this in block (11). Once complete, the signed/approved Report of Abandonment/Destruction, Form CG-5598 shall be returned to the unit CO/OIC/Supervisor for execution of disposition method.

- F. Final approving authority for all other assets not identified in section (E) shall be handled in accordance with Table 4-14 Final Approving Authority for Report of Abandonment/Destruction Personal Property, Form CG-5598. The Survey Officer should have stated “N/A” on the Report of Abandonment and Destruction of Personal Property form where the final approving authority signatures and dates are not required.

<b>If Property Acquisition Cost is:</b>	<b>Final Approving Authority</b>
< \$5,000	Unit Commanding Officer (CO), Officers in Charge (OIC), Unit-Level Supervisors, and Staff Element Office Chiefs hold final approving authority.
< \$25,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority: Base, DOG, ATC Mobile, TRACEN Petaluma, TRACEN Yorktown, TRACEN Cape May and Academy.</li> <li>2. DOG Commanding Officer holds final approving authority for all DOG units at this threshold.</li> <li>3. Base Commanding Officers shall act as final approving authority for all other CG Units at this threshold.</li> </ol>
\$25,000	<ol style="list-style-type: none"> <li>1. Commanding Officers at the following units have final approving authority at this threshold: SILC, SFLC, C4IT-SC, and ALC.</li> <li>2. SILC Commanding Officer shall act as final approving authority for all other CG units at this threshold.</li> </ol>

Table 4-14 Final Approving Authority for Report of Abandonment/Destruction Personal Property, Form CG-5598

1. If disapproved and additional research or correction is required, the Report of Abandonment/Destruction Personal Property, Form CG-5598 must be sent back to the APO/PC. If additional research or correction is not required and disapproved, then the approving authority directs the unit to maintain property.
  2. If approved, the final approving authority must sign block (10 d) and clearly articulate any additional instructions and return the approved Report of Abandonment/Destruction Personal Property, Form CG-5598.
- G. Final approving authority sends the approved Report of Abandonment/Destruction Personal Property, Form CG-5598 to the CO/OIC/Unit-Level Supervisor.
- H. A recommended timeline is provided in Table 4-15 and lists estimated times personnel can follow to complete the form. The Report of Abandonment/Destruction Personal Property, Form CG-5598 is to be completed within thirty (30) days. Recommended days to complete actions include time for mistakes, updates, reviews, etc.

<b>Action</b>	<b>Recommended Days to Complete Action*</b>
PC responsibility	6
APO responsibility	5
Hazmat officer responsibility, if applicable	2
Security officer responsibility, if applicable	2
CO/OIC/ Unit-Level Supervisor Responsibility	5
Regional/Program manager responsibility, if applicable	5
Final Approving Authority responsibility	5
<b>Total Days</b>	<b>30</b>

Table 4-15 Timeline for Report of Abandonment/Destruction Personal Property, Form CG-5598

#### 4.4.3.3 Disposal of Asset

After the Report of Abandonment/Destruction Personal Property, Form CG-5598 is completed, the PC or APO must ensure that prior to the actual abandonment/destruction of property all CG markings, sensitive materials, and hazardous materials are removed from the property. During the abandonment/destruction of an asset, the Witness to the Report of Abandonment/Destruction Personal Property, Form CG-5598A, Enclosure (21), should be completed as follows:

- A. PC or APO complete blocks 1-6 of the Witness to Abandonment/Destruction Personal Property, Form CG-5598A and forward the form to the CO/OIC/Unit-Level Supervisor;
- B. CO/OIC/Unit-Level Supervisor must review the form for accuracy and assigns two individuals to witness the abandonment and destruction of the asset;
- C. The witnesses execute the physical abandonment/destruction of the asset and gather information such as before and after photographs. The witnesses must ensure that the property is unserviceable (i.e. cutting the asset into pieces) after the abandonment/destruction;
- D. The witnesses must enter their names, title, sign/date the form in block 7(b) and forward it to the PC or APO. Any pertinent notes related to the physical abandonment/destruction of the asset will be recorded by the witnesses in block 7(a); and

- E. The PC or APO must gather all the information and ensure that the appropriate forms are attached to the Witness to Report of Abandonment/Destruction Personal Property, Form 5598A.

For example, if an asset abandoned/destroyed is discovered during the Report of Survey process, the APO must ensure that the applicable Report of Survey, Form CG-5269 number is annotated on the Witness to Report of Abandonment/Destruction Personal Property, Form CG-5598A in block 6 and it is attached with the form in addition to any photographs or other documentation received from the witnesses.

- F. A recommended timeline is provided in Table 4-16 and lists estimated times personnel can follow to complete the form. The Witness to Report of Abandonment/Destruction Personal Property, Form CG-5598A is to be completed within thirty (30) days. Recommended days to complete actions include time for mistakes, updates, reviews, etc.

Action	Recommended Days to Complete Action*
PC/APO Responsibility	10
CO/OIC/ Unit-Level Supervisor Responsibility	10
Witnesses responsibility	10
<b>Total Days</b>	<b>30</b>

Table 4-16 Timeline for Witness to Abandonment/Destruction Form, Form 5598A

#### 4.4.4 Actions Required for Disposal

Property may be required to go through specific actions before executing the methods of disposal. The sections below describe these actions in detail and must be followed accordingly before the disposal of asset.

##### 4.4.4.1 Demilitarization

The U.S. Coast Guard as a military service shall follow DOD demilitarization policy in Department of Defense Manual, M4160.28 Volume 1. Demilitarization is the act of destroying the military offensive advantages inherent in certain types of equipment or material. The term includes mutilation, dumping at sea, scrapping, melting, burning, or alteration designed to prevent the further use of this equipment and material for its originally intended military or lethal purposes and applies equally to material in unserviceable or serviceable condition that has been screened and declared excess or foreign excess.

CG property which has lethal characteristics, or is dangerous to public health and safety, shall be withheld from public sale to prevent further use. Demilitarize/mutilate such items by crushing, smashing, shearing, cutting, breaking, removing of key parts, melting, burning, slashing, or other effective means to the extent necessary to render the item innocuous, and to prevent its use, restoration, rehabilitation, or remanufacture as an item usable for its originally intended purpose. Demilitarization or mutilation is not required with property that is being transferred to OGAs for utilization purposes. Refer to Enclosure (22) for a list of specific

types of assets required to be demilitarized/mutilated before disposal. The final approving authority is responsible for directing demilitarization if necessary.

The Defense Demilitarization Program Courses (DDPC) is mandatory for all personnel who are responsible for the management, administration, and/or oversight of assets that may be demilitarized. Information regarding the DDPC can be found at <https://demil.osd.mil>.

#### **4.4.4.2 Cannibalization**

Cannibalization is the removal of serviceable components from otherwise unserviceable personal property. Proper authorization must be obtained before CG property can be cannibalized. Retired boats and decommissioned cutters are the most common types of property cannibalized at the CG. It is required that the removal is accomplished with care, and in such a manner as to prevent damage or impairment to the use of the remaining asset. The final approving authority is responsible for directing cannibalization.

#### **4.4.4.3 Obliteration of Markings**

Units are responsible for the obliteration or removal of all identifying CG markings on excess and surplus personal property designated for disposal by transfer, donation, sale, and abandonment/destruction unless specifically authorized to the contrary by Commandant (CG-844).

Removal of markings must be accomplished by mechanically removing, (such as abrading, buffing, grinding, or by other appropriate means) existing CG markings, stenciling, etc., on unpainted metal surfaces. Non-metal surfaces may be painted over with paint that will not wash off, and that completely hide markings. Units must not deface or physically remove the manufacturer's name plates by acts such as grinding, buffing, etc.

#### **4.4.5 Methods of Disposal**

This section focuses on activities which support execution of dispositions approved by any one of the administrative processes listed above. In addition, property may be required to go through actions such as demilitarization, cannibalization, etc., before the actual disposal of property.

Personal property may be disposed of by using several disposition methods which include transfer, public sale, donation, and abandonment/destruction. The APO must ensure that all appropriate documentation is completed before the actual execution of excess, and that all approvals have been obtained in accordance with instructions provided in this chapter. The APO shall inspect all property designated for disposal prior to the disposal of the asset, and verify that all identifying CG markings have been removed. The methods of disposal are described in detail below by order of priority which governs the release of property.

#### 4.4.5.1 Transfers

Property that is no longer of use to a unit can be transferred internally or externally.

- A. Internal Transfer. Once an asset is determined to be excess to the unit’s needs, the unit may release the asset for use to another CG unit.
- B. External Transfer. Once the asset is determined to be excess to the needs of the CG, the CG can release the asset for use to another DHS activity, GSA, or DLA Disposition Services (Site) for further use by another Government agency.

Table 4-17 Transfer Overview below provides an overview of the transfer process including references, criteria, and exceptions for the transfer of personal property.

<b>References</b>	CFR Title 41, Part 102-36.145 (Direct Transfers)
<b>Criteria</b>	Internal Transfers: Any type of property that is determined to be excess to the unit’s needs, can be transferred within the CG.
	External Transfers: Any type of property that is excess can be released to other Government agencies via the excess personal property process described in section 4.4.2.1.
<b>Exceptions</b>	Direct Transfers: The unit may transfer excess personal property that has not yet been reported to GSA, provided the total acquisition cost of the excess property does not exceed \$10,000 per line item. Refer to CFR Title 41, Part 102-36.145 for additional information.

Table 4-17 Transfer Overview

A unit may use the following forms for the transfer of property:

- A. Internal Transfers. Requisition and Invoice/Shipping Document, DD Form 1149 must be completed for all transfers taking place within CG and any DOD agencies. Refer to Enclosure (6) for a sample of the form. The form must be completed in accordance with the instructions provided in section 3.4.4.2 of this Manual.
- B. External Transfers. Transfer Order Excess Personal Property, Form SF-122 must be completed for all transfers taking place outside of the CG and any DOD agencies. Refer to Enclosure (10) for a sample of the form. After the appropriate forms have been completed, refer to section 4.4.6 for removal of the asset from financial records.

#### 4.4.5.2 Public Sale

Personal property can be sold, provided that the sale is publicly advertised, and the personal property is sold with full and open competition. Examples of sales which are publicly advertised include postings on bulletin boards, advertisements in newspapers, and auctions. Table 4-18 Sale Overview provides an overview of the public sale process including references, criteria, and exceptions for the public sale of personal property.

<b>References</b>	CFR Title 41, Part 102-38
<b>Criteria</b>	Sell personal property upon such terms and conditions as the head of your agency or designee deems proper to promote the fairness, openness, and timeliness necessary for the sale to be conducted in a manner most advantageous to the Government.
<b>Exceptions</b>	N/A

Table 4-18 Sale Overview

Before the sale of property, the CG is accountable for the care and handling of the personal property prior to its removal by the buyer. Upon the sale of property, using the Sale of Government Property, Form SF-114, Bid and Award shall be completed. Refer to Enclosure (23) for a sample of the form. Units may contact Commandant (CG-844) for instructions on the completion of the form.

In addition to completing the form, CG must also ensure that the sale of property complies with the provision of Title 40 of the U.S. Code and any other applicable laws. The CG must also issue internal guidance to promote uniformity of its sales procedures and ensure that the officials designated to conduct and finalize sales are adequately trained.

After the appropriate forms have been completed, refer to section 4.4.6 for removal of the asset from financial records.

#### 4.4.5.3 Donations

Excess personal property that has not been transferred or assigned to other CG units or Federal agencies is eligible for donation. Once reported to GSA via appropriate channels, GSA conducts a twenty-one day screening before it categorizes the item(s) as surplus property. Subject to applicable regulations under Title 40 of the U.S. Code, and the Code of Federal Regulations, personal property must be donated pursuant to 14 USC 641(a) only after it has been determined to be surplus to the Federal Government. The CG authority to donate surplus personal property under Title 14 USC 641(a), cited in United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series), is equal to the general authorities granted to GSA.

In the interest of efficiency and economy, it is preferred that donations be made through established GSA channels. When a request is received directly from a potential donee, the requestor is advised to refer the request to the state agency for surplus property or to GSA, as

appropriate. The objective is to reduce the need for administrative efforts devoted to functions unrelated to CG missions. Therefore, encourage potential donees to work through normal donation channels.

In 1996, President Clinton signed Executive Order 12999. This special legislation directs agencies, to the extent permitted by law, to transfer excess unclassified computers and related peripheral equipment directly to schools (Pre-K thru 12th grade) and *educational* nonprofit organizations, bypassing the normal disposal process. This program is known as "Computers to Schools" or more commonly as "Computers For Learning (CFL)". The equipment must have been screened within the USCG and within DHS first. The process guide can be found in Enclosure (32) of this Manual.

Table 4-19 below provides an overview of the donation process including approvals needed, references, criteria, exceptions, forms, and other instructions for the donation of property.

<b>References</b>	<ol style="list-style-type: none"> <li>1. CFR Title 41, Part 102-37</li> <li>2. 14 USC 641(a)</li> <li>3. 40 USC 549(d)</li> <li>4. 40 USC 549(c)(3)</li> </ol>		
<b>Criteria</b>	The donation of surplus personal property is subordinate to any need for the property by a Federal agency but takes precedence over its sale, destruction, or abandonment.		
	Donations to public bodies take precedence over private organizations such as:		
	Coast Guard Auxiliary	Service educational activities	Museums certified by the Internal Revenue Service (IRS) as tax-exempt
	Public airports	State and local Government agencies	
	Public bodies	American National Red Cross	Educational or public health institutions and civil defense organizations
Charitable institutions	Tax-supported institutions		
Donation must be in compliance with all environmental laws and regulations contained in the National Environmental Policy Act (NEPA) Implementing Procedures and Policy for Considering Environmental Impacts, COMDTINST M16475.1 (series).			
Donation was requested on a CG form such as Report of Survey, Form CG-5269, Report of Excess Personal Property, Form CG-4501, or Abandonment/Destruction Personal Property, Form CG-5598.			
<b>Exceptions</b>	N/A		

Table 4-19 Donations Overview

The appropriate personal property donation agreement or vessel donation agreement must be signed by both recipients and CG representatives before donation is made. Refer to Enclosure (24) for the Personal Property Donation Agreement and Enclosure (25) for the Vessel Donation Agreement. Copies of executed donation agreements and Title VI Assurances executed by the Areas, Base/Base Support Units, or Districts must be forwarded to Commandant (CG-844).

The cost of care and handling incidental activities prior to donation (including packaging, preparation for shipment, loading and transportation), must be paid by the donee. If the charges for costs other than transportation are insignificant (\$25.00 or less), the reimbursement charges may be waived. Upon the donation of property, the CG is responsible for completing the Transfer Order of Surplus Personal Property, Form SF-123. Refer to Enclosure (26) for a sample of the form. Units may contact Commandant (CG-844) for instructions on how to complete the form.

#### 4.4.5.4 Abandonment/Destruction

Excess personal property that has not been transferred, sold, donated, failed excess personal property screening, or is requested to be abandoned/destroyed per the final approving authority in the three disposal processes above, is eligible for abandonment/destruction. In addition, property that is hazardous to health, safety, or security may also be abandoned or destroyed without going through the disposal processes.

Table 4-20 provides an overview of the abandonment and destruction process including approvals needed, and references for abandonment and destruction of property.

<b>References</b>	<ol style="list-style-type: none"> <li>1. CFR Title 41, Part 102-36</li> <li>2. CFR Title 41, Part 101-42.406 (Hazardous Materials)</li> </ol>
<b>Criteria</b>	The value of the property is so little or the cost of its care and handling, pending abandonment/destruction, is so great that its retention for advertising for sale, even as scrap (disposal code S), is clearly not economical.
	Abandonment or destruction is required because of health, safety, or security reasons.
	Abandonment/Destruction was requested on a CG form such as Report of Survey, Form CG-5269, Report of Excess Personal Property, Form CG-4501, or Abandonment/Destruction Personal Property, Form CG-5598.
<b>Exceptions</b>	You must not abandon or destroy property in a manner which is detrimental or dangerous to public health or safety.
	If you become aware of an interest from an entity in purchasing the property, you must implement sales procedures in lieu of abandonment/destruction.

Table 4-20 Abandonment and Destruction Overview

A unit must complete the following reports for the Abandonment/Destruction of property:

- A. Report of Excess Personal Property. If property is requested to be disposed of via the abandonment/destruction by the final approving authority on the form. Refer to section 4.4.2.3 for additional information.
- B. Report of Abandonment/Destruction. If property is requested to be disposed of via the abandonment/destruction by the final approving authority on the form. Refer to section 4.4.3.1 for additional information.
- C. In addition to all forms listed above, a unit must also complete the Witness to Abandonment/Destruction, Form CG-5598A regardless of which process was used. Refer to section 4.4.3.3 for additional information.

Per Federal requirement, the CG must not abandon or destroy property in a manner which is detrimental or dangerous to public health or safety. CG units disposing of property must render the items unusable by crushing, smashing, shearing, cutting, breaking, melting, burning, slashing, or other effective means to render the item(s) incapable of restoration, rehabilitation, or re-manufacture as an item usable for its originally intended purpose before turn-in to any disposal activity.

#### **4.4.6 Disposal by Asset Type**

The following sections provide guidance that must be followed for the disposal of personal property asset types in conjunction with the methods and procedures listed above.

##### **4.4.6.1 Aircraft**

Actions to remove an aircraft from CG records must be initiated either by Commandant (CG-711) or Commandant (CG-411). Prior to disposing of aircraft/aircraft parts, Commandant (CG-4) must determine whether aircraft/aircraft parts are excess to CG's needs, or no longer suitable to perform CG's mission. If aircraft/aircraft parts are no longer suitable to perform CG missions, aircraft parts can be replaced through exchange/sale; however, aircraft cannot be replaced through exchange/sale unless the CG receives written approval from GSA exempting the CG from this limitation.

When a Board of Survey must be completed for aircraft, the Commandant has established permanent Board of Survey members for aircraft. At least one of the senior members must be present at each board meeting. The Board shall consist of:

- A. Senior Members:
  - 1. Chief - Office of Aviation Forces – Commandant (CG-711); and
  - 2. Chief – Aeronautical Engineering Division – Commandant (CG-41)

B. Other Members:

1. Deputy Chief - Office of Aviation Forces – Commandant (CG-711); and
2. Deputy Chief – Aeronautical Engineering Division – Commandant (CG-41)

Upon receipt of authorization for disposal, CG units must remove the CG-created aircraft number plates from the non flyable aircraft and destroy it in the presence of a commissioned officer. Manufacturer-created number plates shall remain with the aircraft.

#### 4.4.6.2 Electronics

Action to remove electronics from CG records must be initiated by Commandant (CG-643).

#### 4.4.6.3 General Purpose Assets

This section outlines the procedures for the disposal of general purpose assets.

Type of Asset	Disposal Instructions
Controlled Substances	Controlled substances that have been condemned automatically become surplus, and must be destroyed in accordance with the instructions for disposal provided in the Coast Guard Medical Manual, COMDTINST M6000.1 (series).
Ensigns and Pennants	United States and foreign ensigns, CG colors and ensigns, union jacks and commissioning pennants, when unserviceable and beyond economical repair, must be burned. Ensigns and pennants of historical significance shall not be destroyed but forwarded to Commandant (CG-09224). Determine historical significance based on Oracle category. Additional questions regarding historical significance should be directed to Commandant (CG-09224.)
"Radiac" Equipment	Chemical, biological, radiological (CBR) and Radiac equipment determined to be beyond repair by the cognizant Radiac Calibration Laboratory (RCL), shall be surveyed and disposed of in accordance with the instructions provided in the Coast Guard Radiac Program Management, COMDTINST M8071.1 (series).

Table 4-21 General Purpose Disposal Instructions

#### 4.4.6.4 Boats

Boats must be disposed of in accordance with the guidance provided in this Manual, and Commandant Instruction Decommissioning and Disposition of Cutters and Boats, COMDTINST 4571.1 (series).

All boats reported on the Report of Excess Personal Property, Form CG-4501 must contain one of the following statements regarding asbestos content:

1. "There is no asbestos on board this boat."
2. "There is no friable asbestos on board this boat."
3. "Asbestos survey is attached." Use this category when concentrations of asbestos fibers excess those permissible is CFR Title 29, Part 1910.1001.

Units should refer to the Asbestos Exposure Control Manual, COMDTINST M6260.16 (series) for additional information.

Excess barges and boats shall be held at a suitable location, determined by the Regional Boat Manager, where they will not detract from CG operational requirements and can be protected from unauthorized equipment removal. Boats which have polychlorinated biphenyl (PCB) material above 50 ppm do not qualify for domestic disposal. Barges and boats that require PCB removal, which is funded by Commandant (CG-731), shall coordinate with the CG Yard Health and Safety Office. In order to determine PCB material levels, requests for a HAZMAT survey of boats by CG Yard Health and Safety can be made through Commandant (CG-731.)

#### **4.4.6.5 Software**

Actions to remove software from CG records must be initiated by Commandant (CG-6). Software not reutilized and/or not authorized for transfer, must be destroyed or returned to the vendor by the reporting unit. On rare occasions it may be necessary to report copyrighted/patented software to the Defense Information Systems Agency (DISA) for screening.

#### **4.4.6.6 Vehicles**

Units are required to complete a United States Government Certification of Release of Motor Vehicle, Form SF-97 for each vehicle reported to GSA for disposal.

For more information on vehicle management and disposal of vehicle tags, see the Motor Vehicle Manual, COMDTINST M11240.9 (series).

#### **4.4.6.7 Vessels**

Vessels must be disposed of in accordance with the guidance provided in this Manual, and the Decommissioning and Disposition of Cutters and Boats, COMDTINST 4571.1 (series). Commandant (CG-844) becomes the program manager for decommissioned cutters after they are taken out of service (if the vessel is free of all HAZMAT including PCBs and asbestos). The vessel shall also qualify for domestic disposal in accordance with the Environmental Protection Agency (EPA) and the U.S. Maritime Administration publication EPA842-B-06-002 MAY 2006 "National Guidance: Best Management Practices for Preparing Vessels Intended to Create Artificial Reefs." Otherwise, the program management and funding of storage shall be the responsibility of Commandant (CG-7).

The Coast Guard Yard shall be the primary source of vessel storage pending disposal. Use of the MARAD Ready Reserve Fleets becomes the program manager for retired boats once declared in writing that they are excess to the needs of the service by Commandant (CG-731).

#### **4.4.6.8 Heritage Assets**

Heritage assets, multiuse heritage assets, historical artwork, and artifacts are the property of the Coast Guard and cannot be transferred, donated, or sold without prior approval by Commandant (CG-09224). Items eligible for disposal under NHPA shall have prior concurrence of Commandant (CG-84) and Commandant (CG-09224).

#### **4.4.6.9 Seized, Forfeited, Voluntarily Abandoned and Unclaimed Privately Owned Property**

##### **A. Seized Privately Owned Property**

1. **Defined:** Assets that have been confiscated by a Federal agency and whose care and handling will be the responsibility of the agency until final ownership is determined by the judicial process.
2. **Retained for USCG Use:** Seized property subject to court proceedings for forfeiture – the U. S. Coast Guard unit may file a formal petition with the General Services Administration (GSA) National Capital Region through Commandant (CG-84) to retain the asset for official use. The holding unit shall retain physical custody of the property and is responsible for the asset’s care and handling, pending final disposition. GSA will petition the court for an order to turn the property over to the USCG, if the court allows. GSA will determine whether retention of the asset for Federal official use is in the Government’s best interest, and, if so, will apply to the court to order delivery of the property to a Federal agency, the seizing agency.
3. **Not retained for USCG Use:**
  - a) **Declare Excess:** In the event that the property is not ordered by a competent authority to be forfeited to the U. S. it may be returned to the claimant; or
  - b) **Abandoned/Destroyed:** The reporting office shall instruct all markings be removed and determine what pertinent actions are required to render the asset(s) safe (environmentally, militarily, etc.) and prepare the Report of Abandonment/Destruction Personal Property, Form CG-5598 in accordance with this manual. The Report of Abandonment/Destruction Personal Property, Form CG-5598 shall be routed to the appropriate approving official(s) prior to any disposal action being taken. It shall be noted that the SARF (Small Arms Repair Facility) is the only unit authorized to destroy or demilitarize firearms.
4. **Special Category Requirements:** Units shall report all seized, privately-owned firearms to the Coast Guard Firearms Registry NSWC-CD (Naval Surface Warfare Center) (Code JXNP) and the SARF within thirty working days if USCG retention or disposal is required. Firearms seized due to cited violation(s) of the National Firearms Act, 26 USC 5801-5872 are subject to the disposal provisions of 26 USC 5872(b). When no contrary judgment or action has been issued, GSA will direct

disposal via: transfer to the Treasury Department for official use, transfer to an executive agency for official use or order destruction of the asset(s)

## B. Forfeited Privately Owned Property

1. Defined: Assets that the Government has acquired ownership of through a summary process or court order pursuant to any law of the United States.
2. Retained for USCG Use: Forfeited Personal Property may be retained for official use, unless specifically required by law to sell it, but may not be placed into official use prior to completion of the forfeiture process.
3. Not retained for USCG Use:
  - a) Declare Excess: During the disposal processing of the forfeited assets the holding unit shall retain physical custody of the property and is responsible for its care and handling pending final disposition. The unit shall prepare a Report of Excess Personal Property, Form CG-4501 and with the exception of the special category requirements (listed below), forfeited assets shall be reported as excess to the GSA – Region 3.
  - b) Include the following information: Whether the forfeiture was due to a judicial proceeding or not; is subject to pending court proceedings include the defendants, the presiding court; the report/case number; and the existence or probability of a lien or other accrued or accruing charges, and the amount involved.
4. Special Category Requirements:
  - a) Units shall report forfeited firearms to: The Coast Guard Firearms Registry NSWC-CD (Code JXNP) and the SARF within thirty working days if USCG retention or disposal is required. This facility shall make the determination whether the firearm shall be retained for official use or reported as excess to the GSA for disposal processing. The SARF shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA – Region 8 and include the following information: whether the forfeiture was due to a judicial proceeding or not; is subject to pending court proceedings (include the defendants, the presiding court; the report/case number); and the existence or probability of a lien or other accrued or accruing charges, and the amount involved. Furthermore, firearms forfeited due to cited violation(s) of the National Firearms Act, 26 USC 5801-5872 are subject to the disposal provisions of 26 USC 5872(b). When no contrary judgment or action has been issued, GSA will direct disposal via: transfer to the Treasury Department for official use, transfer to an executive agency for official use or order destruction of the asset(s).
  - b) Units shall report forfeited aircraft to: The Office of Aviation Forces, Commandant (CG-711). The aviation program manager shall make the determination whether the aircraft shall be retained for official use or reported as

excess to the GSA for disposal processing. Commandant (CG-711) shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA - Region 9 and include the following information: whether the forfeiture was due to a judicial proceeding or not; is subject to pending court proceedings (include the defendants, the presiding court; the report/case number); and the existence or probability of a lien or other accrued or accruing charges, and the amount involved.

- c) Units shall report forfeited vessels to: The Office of Cutter Forces, Commandant (CG-751). The cutter program manager shall make the determination whether the vessel shall be retained for official use or reported as excess to the GSA for disposal processing. Commandant (CG-751) shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA - Region 4 and include the following information: whether the forfeiture was due to a judicial proceeding or not; is subject to pending court proceedings (include the defendants, the presiding court; the report/case number); and the existence or probability of a lien or other accrued or accruing charges, and the amount involved.
  - d) Units shall report forfeited boats to: The Office of Boat Forces, Commandant (CG-731). The boat program manager shall make the determination whether the boat shall be retained for official use or reported as excess to the GSA for disposal processing. Commandant (CG-751) shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA Region 4 and include the following information: whether the forfeiture was due to a judicial proceeding or not; is subject to pending court proceedings (include the defendants, the presiding court; the report/case number); and the existence or probability of a lien or other accrued or accruing charges, and the amount involved.
5. The appropriate GSA office will process the asset(s) and direct the USCG to dispose of the forfeited asset: as a transfer to another Federal agency by issuing a Transfer Order Excess Personal Property, Form SF-122; as a donation to an eligible recipient by issuing a Transfer Order Surplus Personal Property, Form SF-123; as sold to a sales customer by issuing a sales contract; or by authorizing the USCG to take abandonment/destruction action(s).

**Note.** Transfers of forfeited property are not generally reimbursable; but the command may charge costs incurred to store, pack, load, prepare and transport shipments. Such proceeds shall be deposited in the U. S. Treasury's miscellaneous receipts and may not be retained by the USCG unit.

6. Abandon/Destroy: If directed by GSA to destroy, the reporting office shall instruct all markings be removed and determine what pertinent actions are required to render the asset(s) safe (environmentally, militarily, etc.) and prepare the Report of Abandonment/Destruction Personal Property, Form CG-5598 in accordance with this Manual. The Report of Abandonment/Destruction Personal Property, Form CG-5598

shall be routed to the appropriate approving official(s) prior to any disposal action being taken. It shall be noted that the SARF is the only unit authorized to destroy or demilitarize firearms.

C. Voluntarily Abandoned Privately Owned Property

1. **Defined:** Assets abandoned to any Federal agency in a way that immediately vests title to the asset(s) in the Government. There must be written or circumstantial evidence that the asset(s) was intentionally and voluntarily abandoned. This evidence should be clear that it was not simply lost by the owner.

**Note.** The holding agency shall retain physical custody of the property and is responsible for its care and handling pending final disposition

2. **Intentionally Abandoned:** When the owner intentionally abandons and voluntarily gives up title to property and the title vests in the Government the receiving USCG unit ordinarily documents receipt of the property to evidence its voluntary relinquishment. Evidence of the voluntary abandonment may be circumstantial.
3. **Retained for USCG Use:** If the U. S. Coast Guard unit has a valid need for the property the unit shall petition the appropriate personal property platform manager citing the need and the value add of retaining the asset. If approved, the unit shall ensure the item is added into the appropriate USCG personal property system(s) of record within 30 days of the date of program manager approval. The asset(s) lose its voluntarily abandoned status and shall be properly maintained, physically inventoried and, when no longer needed, listed as excess according to any other routinely-funded assets.
4. **Not retained for USCG Use:**
  - a) **Abandon/Destroy:** Make a determination whether it may be abandoned/destroyed. Voluntarily abandoned property may be abandoned/destroyed without public notice when the estimated acquisition value is less than \$500 as set forth in this manual and/or if the estimated resale value (expected proceeds) of the property is less than \$500. The reporting office shall instruct all markings be removed and determine what pertinent actions are required to render the asset(s) safe (environmentally, militarily, etc.) and prepare the Report of Abandonment/Destruction Personal Property, Form CG-5598 in accordance with this manual. The Report of Abandonment/Destruction Personal Property, Form CG-5598 shall be routed to the appropriate approving official(s) prior to any disposal action being taken. It shall be noted that the SARF is the only unit authorized to destroy or demilitarize firearms.
  - b) **Declare Excess:** If the property is not retained for official use or abandoned/destroyed, report it to GSA for disposal. (During the disposal processing of the voluntarily abandoned assets the holding unit shall retain physical custody of the property and is responsible for its care and handling pending final disposition.) The unit shall prepare a Report of Excess Personal

Property, Form CG-4501 and, with the exceptions of the special category requirements listed below, voluntarily abandoned assets shall be reported to the GSA regional office whose area of responsibility (AOR) includes the USCG holding unit in which the property is located. Include: a description and location of the property and annotate that the property was voluntarily abandoned.

5. Special Category Requirements:

- a) Units shall report voluntarily abandoned firearms to: The SARF (Small Arms Repair Facility). This facility shall make the determination whether the firearm shall be retained for official use or reported as excess to the GSA for disposal processing. The SARF shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA – Region 8 and include the following information: a description and location of the property and annotate that the property was voluntarily abandoned. (See Figure 4-1).
- b) Units shall report voluntarily abandoned aircraft to: The Office of Aviation Forces, Commandant (CG-711). The aviation program manager shall make the determination whether the aircraft shall be retained for official use or reported as excess to the GSA for disposal processing. Commandant (CG-711) shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA - Region 9 and include the following information: a description and location of the property and annotate that the property was voluntarily abandoned.
- c) Units shall report voluntarily abandoned vessels: The Office of Cutter Forces, Commandant (CG-751). The cutter program manager shall make the determination whether the vessel shall be retained for official use or reported as excess to the GSA for disposal processing. Commandant (CG-751) shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA - Region 4 and include the following information: a description and location of the property and annotate that the property was voluntarily abandoned.
- d) Units shall report voluntarily abandoned boats to: The Office of Boat Forces, Commandant (CG-731). The boat program manager shall make the determination whether the boat shall be retained for official use or reported as excess to the GSA for disposal processing. Commandant (CG-731) shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA - Region 4 and include the following information: a description and location of the property and annotate that the property was voluntarily abandoned.
- e) Additional Special Category Requirements exist for: Munitions; Alcohol and Spirits; Drug Paraphernalia; Tobacco Paraphernalia and Snuff. Instructions for reporting these types of items may be found in 41 CFR 102-41.35.

6. Donation Agreement: The appropriate GSA office will process the asset(s) and direct the USCG to dispose of the voluntarily abandoned asset(s): as a transfer to another Federal agency by issuing a Personal Property Donation Agreement; as a donation to an eligible recipient by issuing a Transfer of Excess Personal Property, Form SF-123; as sold to a sales customer by issuing a sales contract; or by authorizing the USCG to take abandonment/destruction action(s).

**Note.** Transfers of forfeited property are not generally reimbursable; but the command may charge costs incurred to store, pack, load, prepare and transport shipments. Such proceeds shall be deposited in the U. S. Treasury's miscellaneous receipts and may not be retained by the USCG unit.

#### D. Unclaimed Privately Owned Property

1. Defined: Assets that are unknowingly abandoned and found on premises owned or leased by the Government, i.e., lost and found. This category includes assets taken into USCG custody during search and rescue or as an obstruction to the navigable waterway(s).

**Note.** The holding agency shall retain physical custody of the property and is responsible for its care and handling pending final disposition.

2. Holding Unclaimed Property: Units must generally hold unclaimed personal property for a minimum of thirty (30) calendar days from the date it was found. Furthermore, units shall initiate diligent efforts to find the owner (or heirs) within 7 calendar days of finding the asset(s). Unless the previous owner or heir(s) files a claim, title to the property vests in the Government after 30 days, and the command may retain or dispose of the property in accordance with this part. However, see the following section for handling of unclaimed personal property under specific circumstances.
3. Unclaimed Personal Property: Units shall maintain records of unclaimed personal property if retained for official use for 3 years after title vests in the Government to permit identification of the property should the former owner or heirs file a claim for the property. Units shall also deposit funds received from disposal of such property in a special account to cover any valid claim filed within this 3-year period.
4. Retained for USCG Use: If the U. S. Coast Guard unit has a valid need for the property the unit shall petition the appropriate personal property program manager citing the need and the value add of retaining the asset. If approved, the unit shall ensure the item is added into the appropriate USCG personal property system(s) of record within thirty (30) days of the date of program manager approval.
5. Resale: If the property was put into Government use, reimbursement of the property to the former owner must not exceed the estimated resale value of the property at the time of the vesting of the property with the Government less costs incident to the care and handling of property, as determined by the General Services Administration.

6. Not retained for USCG Use:
  - a) Abandon/Destroy: Make a determination whether it may be abandoned/destroyed. Unclaimed property may be abandoned/destroyed without public notice when the estimated acquisition value is less than \$500 as set forth in this Manual and/or if the estimated RESALE value (expected proceeds) of the property is less than \$500.
  - b) Markings: The reporting office shall instruct all markings be removed and determine what pertinent actions are required to render the asset(s) safe (environmentally, militarily, etc.) and prepare the Report of Abandonment/Destruction Personal Property, Form CG-5598 in accordance with this manual. The Report of Abandonment/Destruction Personal Property, Form CG-5598 shall be routed to the appropriate approving official(s) prior to any disposal action being taken. It shall be noted that the SARF is the only unit authorized to destroy or demilitarize firearms.
  - c) Reimbursement: If the property was abandoned or destroyed in accordance with 102-41.125 reimbursement of the property to the former owner must not exceed the estimated resale value of the property at the time of the vesting of the property with the Government less costs incident to the care and handling of property, as determined by the General Services Administration.
7. Declare Excess: After the command has held the property for 30 calendar days and no one has filed a claim for it, the title to the property vests in the Government if the property is not retained for official use or abandoned/destroyed report it to GSA for disposal. (During the disposal processing of the voluntarily abandoned assets the holding unit shall retain physical custody of the property and is responsible for its care and handling pending final disposition.) The unit shall prepare a Report of Excess Personal Property, Form CG-4501 and with the exceptions of the special category requirements listed below, voluntarily abandoned assets shall be reported to the appropriate GSA region in which the property is located. Include: a description and location of the property and annotate that the property was unclaimed.
  - a) For Unclaimed personal property the unit shall include the case number assigned, property description and location, indicate it is unclaimed and include the estimated fair market value. GSA will direct its disposition by transfer to another Federal agency; through sales action or by authorizing abandonment/destruction. Unclaimed property is not eligible for donation because reimbursement at fair market value is required.
  - b) If the property was transferred, reimbursement of the property to the former owner must not exceed the estimated resale value of the property at the time of the vesting of the property with the Government less costs incident to the care and handling of property, as determined by the General Services Administration. If the property was sold, reimbursement of the property to the former owner must not exceed any

proceeded from the disposal of such property, less the costs of the Governments' care and handling of the property.

8. **Special Category Requirements:** Units shall report unclaimed firearms to: the Coast Guard Firearms Registry NSWC-CD (Code JXNP) and the SARF within thirty working days if USCG retention or disposal is required. This facility shall make the determination whether the firearm shall be retained for official use or reported as excess to the GSA for disposal processing. The SARF shall, in partnership with the Property Accountability Division, Commandant (CG-844), prepare a Report of Excess Personal Property, Form CG-4501 to the GSA – Region 8 and include the following information a description and location of the property and annotate that the property was unclaimed: (See Figure 4-1 below). Additional exceptions such as munitions; alcohol and spirits; drug paraphernalia; tobacco paraphernalia and snuff may be found in 41 CFR 102-41.35.

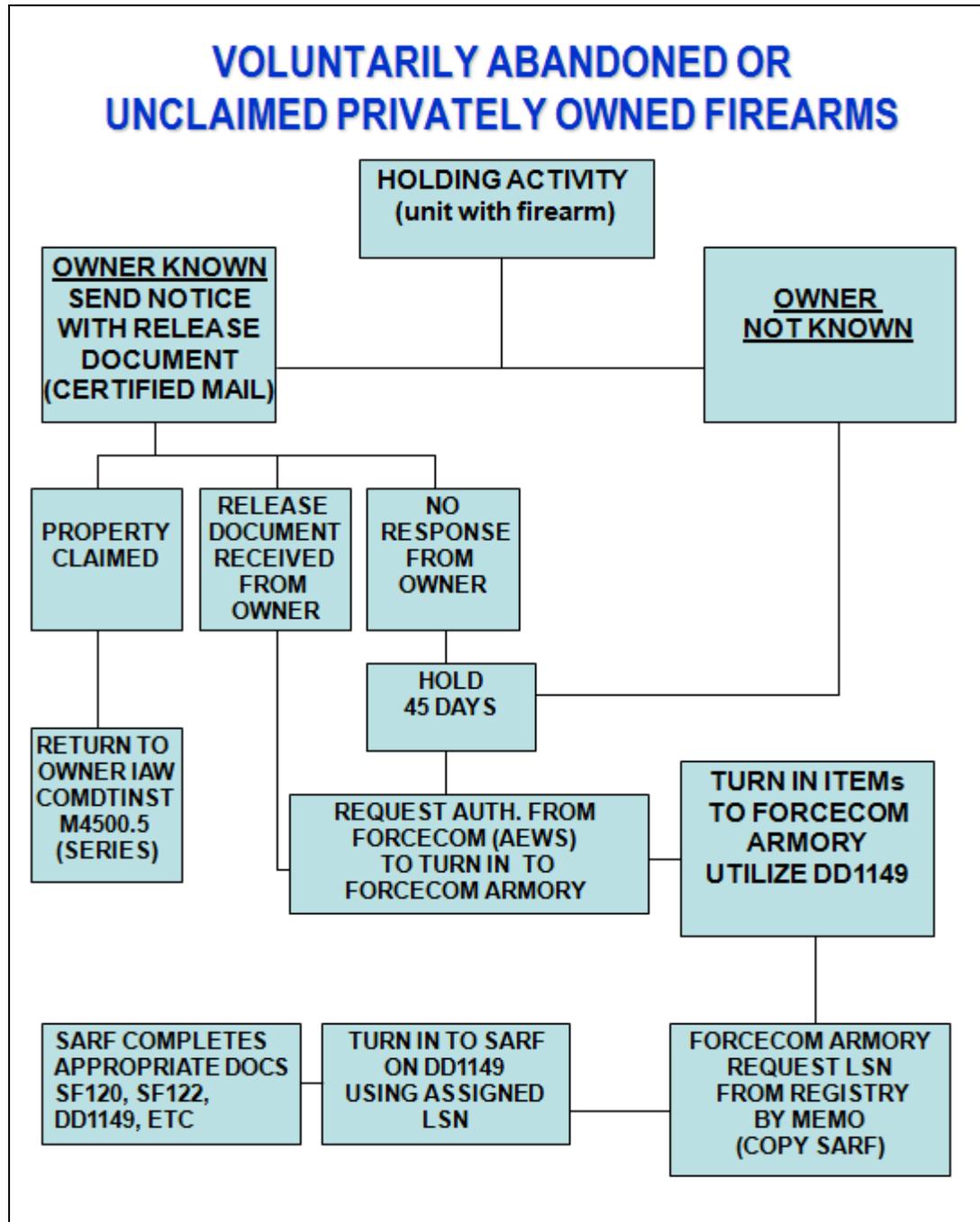


Figure 4-1 Voluntarily Abandoned or Unclaimed Privately Owned Firearms

#### 4.4.7 Removal of Non-Cap Assets from Financial Records and Document Retention

Once the disposition process is complete and the disposition method is executed and recorded, the final step is to remove the asset from Oracle FAM. This action is called “retiring” the asset.

- A. The APO provides authorizing and executing disposition documents to the PA for Oracle FAM execution.

B. The PA reviews the file to ensure all supporting documents are provided. When in agreement, the PA shall log into Oracle FAM (detailed steps are provided in the Oracle FAM User’s Manual. The step-by-step procedure is as follows:

1. Log into oracle FAM.
2. Select the Asset Maintenance option.
3. Select Retire Asset option.
4. Select the Open button.
5. Enter the following information:
  - a) Date of retirement.
  - b) Retirement Type.
  - c) Form type.
  - d) Form Number.
  - e) OPFAC.
  - f) Contact name.
  - g) Contact Phone Number.
  - h) Receiver Organization.
  - i) Contact Name.
  - j) Contact Phone.
6. Enter tag Number.
7. If the unit PA has access to the major category, this action will retire the asset. If the PA does not have final authority to the major category the action will go into a “*pending retirement table*,” and will need to be approved as per the next section.

C. The following asset categories need to be approved by a higher authority than the unit PA. The PA shall send an electronic copy of all required documents in PDF format per Table 4-22 Financial Record Removal Authority below for final retirement in Oracle FAM. Commandant (CG-844) shall be copied on all emails.

Type of Property	Final Approving Authority
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Boats (Non Cap)	Regional Boat Manager
Vehicles/Trailers (Non Cap)	Regional Motor Fleet Manager
Boats (Cap)	FINCEN (FR)
Vehicles/Trailers (Cap)	FINCEN (FR)
Electronics (Cap)	FINCEN (FR)
Aircraft (Cap and Non Cap)	FINCEN (FR)
Cutters (Cap and Non Cap)	FINCEN (FR)
Canines	FINCEN (FR)
All other Cap Property	FINCEN (FR)
All other Non CAP Personal Property	Unit

Table 4-22 Financial Record Removal Authority

- D. Original disposition documentation shall be retained by the PC for all property disposed of. One copy shall be retained and filed at the unit for audit purposes. One copy shall be retained by the appropriate final approving authority and one copy shall be retained by FINCEN (FR) for asset records. Refer to the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series) for document retention policy.

## **CHAPTER 5. ACCOUNTING FOR PERSONAL PROPERTY**

### **5.1 Accounting Overview**

This chapter addresses the proper accounting for personal property. Personal property shall be recorded at acquisition cost, which includes all costs incurred to bring the property to a form and location suitable for its intended use. Such uses includes, but is not limited to amounts paid to vendors, transportation charges, handling and storage, and labor, or direct and indirect production costs. An asset shall be recognized when title passes to the CG or when the property is delivered to the entity or to an agent of the entity. For constructed assets, the asset shall be recorded as construction (work) in progress until it is placed in service, at which time the balance shall be transferred to personal property.

### **5.2 Objectives of Accounting for Personal Property**

The objectives of accounting for personal property are:

- A. To monitor and account for all changes in asset values, quantities and asset locations;
- B. To restrict access to financial systems by unauthorized users;
- C. To accumulate depreciation (amortization, depletion) expense for each asset or group of assets after accurately calculating the utilization method; and
- D. To correctly calculate gain or loss at time of disposal or retirement, sale, exchange, or donation.

### **5.3 Requirements for Accounting of Personal Property**

The CG's personal property accounting and control policies are governed by the Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS), Federal Management Regulations (FMR), Code of Federal Regulations (CFR), Government Accountability Office (GAO), Office of Management and Budget (OMB), and Department of Homeland Security (DHS) requirements.

The following are minimum disclosures required per SFFAS for personal property:

- A. Cost, associated accumulated depreciation, and book value;
- B. Estimated useful life;
- C. Method(s) of depreciation;
- D. Capitalization threshold(s), including any changes in threshold(s); and

E. Restrictions on the use or convertibility of personal property.

**Note.** Additional footnote disclosures that could be applicable to personal property are capital leases and heritage assets.

#### 5.4 Procedures for Tracking Accountable Property

All mandatory and sensitive personal property shall be recorded and tracked in the official property record, Oracle FAM and its appropriate subsidiary systems (i.e. ALMIS, AOPS). Asset records shall be updated within thirty (30) days of any change, such as location. Asset improvement or impairment shall be reported up the chain of command as they affect the useful life and or cost of the asset, therefore adjusting the net book value (NBV) of the asset. When an asset is disposed/retired, the property record should be archived/removed from all appropriate property systems, and any associated gain or loss resulted from asset disposal should be recognized.

These procedures apply to all accountable personal property located on board, or otherwise under the control of CG units. Oracle FAM is the CG's primary personal property management system of record in which all capitalized personal property and many other accountable personal property items must be entered. The personal property management systems currently in use are outlined in Table 5-1 Personal Property Systems.

Major Property Category	Financial System of Record	Subsidiary System(s) of Record
Aircraft	Oracle FAM	ALMIS
Vessels/Barges ( ≥ 65' in length)	Oracle FAM	AOPS/TMT
Boats (under 65' in length)	Oracle FAM	Oracle FAM, ALMIS, AOPS, and Auxiliary Data System (AUXDATA)
Vehicles/Trailers	Oracle FAM	FMVRS (GSA System)
Buoys/Aids to Navigation	Oracle FAM	Buoys, Body Transactional Reports (BBTR)/Integrated Aids to Navigation Information System (IATONIS)
Weapons Systems	Oracle FAM	N/A
Small Arms	Oracle FAM	US Navy Tracking System
GFE	Oracle FAM	Contractor's system and Oracle FAM

Yard Fund	Naval and Electronics Supply Support System (NESSS)	NESSS
General Purpose	Oracle FAM	Oracle FAM
Electronics	Oracle FAM and Fleet Logistics System (FLS)	FLS
Internal Use Software Systems	Oracle FAM	Oracle FAM

Table 5-1 Personal Property Systems

### 5.4.1 Operational Procedures

Procedures for entering asset cost in the personal property system of record:

- A. Unit shall input data into the property system of record identifying each item of personal property meeting reporting requirements. Parent units may input data for their subordinate units. District/Area/Regional Boat Managers and Regional Motor Fleet Managers shall input data into Oracle FAM (assets assigned in their respective categories) for units within their areas of responsibility (AOR) within thirty (30) days of receipt.
- B. The recording of data into Oracle FAM by the boat managers, motor fleet managers, and unit personnel shall ensure that a complete record of all CG accountable personal property will be available within the financial system of record. Reports are available for custodial and managerial purposes and for verifying property records.
- C. The recording of personal property acquired through an operating lease, and personal property on loan from another entity (borrowed), shall be entered into Oracle FAM at a two dollar value for custodial purposes. Capitalized leased personal property shall be entered into Oracle FAM at the property's fair market value (FMV) or the computed (NBV) of the minimum lease payments. Leased and borrowed items shall be accounted for within the proper major/minor category and disclosed as appropriate. Refer to section 5.4.3.3 for details on recording capital and operating leases.
- D. All personal property shall be entered into Oracle FAM if it is owned by the CG with an acquisition cost of \$5,000 or more; or, if it meets the definition of reportable or sensitive items as previously outlined in 1.4.1(B) in Chapter 1.
- E. Data integrity is the responsibility of each unit; therefore, maintenance of data within the systems involves reporting all acquisitions, transfers, and disposal of accountable property as they occur, and by periodic inventories.

## 5.4.2 Systems Processing Input Data and Reports

Procedures for processing input data and reports are as follows:

- A. If a parent unit, regional boat manager, or regional motor fleet manager inputs the data into Oracle FAM on behalf of their units, the parent unit PA shall process Oracle FAM transaction requests and requests (written or typed) for special reports on demand and submit to FINCEN (FR). Oracle FAM shall be updated by the parent unit within thirty (30) days of receiving a valid request from the field unit.
- B. For non-capitalized property, the PA, APO, and/or the PC shall review Oracle FAM transactions prior to submittal for posting to ensure that all required data fields are completed accurately.
- C. For capitalized property, units shall send their requests along with adequate supporting documentation to FINCEN (FR), which will make the necessary updates in Oracle FAM based on units' requests.
- D. At a minimum, a unit's APO must review the unit's report monthly to ensure changes made during the month have been entered correctly and that Oracle FAM reflects the most recent changes. Updated property listings may be obtained by running reports in Oracle (see list in section 5.4.2 G below) or by requesting ad hoc reports from FINCEN (FR). The APO shall print the monthly report, sign the bottom of the report, and retain documentation to evidence review.
- E. When the APO is certain that the unit's accountable property record is correct, the APO shall submit a request for follow on reports. Each PC shall receive an updated Verbose Property Report for items under their control from the property office. The APO shall maintain a master copy of each report provided to the PC or field units. Each field unit shall also be provided an Asset By Category (ABC) Report or DHS Custom Report upon request. In addition, each unit may run the Physical Inventory Report to obtain a list of all the units' personal property.
- F. The PC shall request new reports at least annually from the APO to verify changes made during the year. The PC shall maintain current records for accountable property with the assigned custodial area. Refer to the annual physical inventory section in Chapter 3, section 3.4.3 for additional guidance.
- G. Property reports are available within Oracle FAM. Additional guidance may be found in the Oracle Fixed Assets User Manual (i.e. details on how to run specific reports). Listed below are examples of reports that are available in Oracle FAM:
  1. Physical Inventory Report;
  2. Assets by Category (DHS Custom Report);
  3. Verbose Property Report;

4. INC Listing Report;
  5. Federal Supply Classification Code (FSC) Listing Report;
  6. Custodian Summary Report; and
  7. Ad Hoc Reports can be created through FINCEN (FR).
- H. FINCEN (FR) must ensure that Oracle FAM system files (performed by systems) and records are backed up electronically daily.

### **5.4.3 Recording Cost of Personal Property**

Assets may be acquired through various methods of acquisition as identified in Chapter 2 of this Manual. If the property meets the capitalization criteria, it shall be recorded as capitalized personal property and depreciated over the estimated useful life of the asset starting on the date of receipt/date in service. Refer to Table 2-3 for the capitalization thresholds of personal property by asset category.

#### **5.4.3.1 General Process for Recording Personal Property**

To ensure proper accountability and financial reporting of acquired personal property, the APO and receiving personnel must establish local procedures to ensure that all documentation is received, receipt date is documented, and the item is labeled, marked, and entered into Oracle FAM and the personal property subsidiary systems within thirty (30) calendar days. Minimum requirements for an asset to be recorded in Oracle FAM or other financial system of record are the following:

- A. Asset Cost;
- B. Acquisition Date;
- C. System-generated tag number, or other unique identifier, encoded in machine readable format if the capability is supported by the current property management or subsidiary system;
- D. Serial Number;
- E. Manufacturer Name;
- F. Model Number;
- G. Description;
- H. (For GPP items) Commodity Code/INC;
- I. Custodian Code;

J. Detailed Location.

**Note.** As a guide, use the location to assist in finding an asset quickly, such as when the auditors are requesting to see the item or the inventory count team (CT) needs to perform the inventory. The more detailed the location, the better. However, if the item moves around frequently, then broaden the location to a department or wing of a building rather than a room number or shelf, and keep a log of where the item moves. The use of the Property Pass is also an efficient way to track items on temporary loan.

All property items shall be labeled with the appropriate identification by the receiving activity. If the item received from a CG activity requires a reprinted bar code label, completely scrape off the old label and print a new one. The tag number shall not change. The old bar code label shall be labeled “discarded.”

**5.4.3.2 Oracle FAM Program Management for Each Asset Major Category**

With the exception of the CG Yard Fund Property, the Core Accounting System that includes the Oracle FAM and Projects module is the only authorized integrated property accountability system for CG-capitalized personal property management and asset tracking. All capitalized property shall be recorded in Oracle FAM. Programmatic and unit personnel shall perform periodic reviews between Oracle FAM and the subsidiary systems to ensure that unit records in Oracle FAM and subsidiary systems contain the same asset listing. Any discrepancies shall be reconciled directly.

A. Aircraft.

Aircraft shall be identified in Oracle FAM using the Aircraft Identification Number (AIN) for the Serial Number, and the FAA-approved Tail Number in the Tag Number field. The monthly Aircraft Inventory Report from Commandant (CG-4) and Aviation Logistics Center (ALC) provides FINCEN (FR) with an official listing of all aircraft and their updated locations.

B. Vessels/Barges.

Vessels/barges shall be recorded in Oracle FAM and certified by Commandant (CG-751). Vessels shall be identified in Oracle FAM by using the CG hull number in the tag number field as well as in the serial number field. The Abstract of Operations (AOPS) provides subsidiary listings of all operational CG vessels. Barges are not recorded in a subsidiary system.

C. Boats.

Boats shall be identified in Oracle FAM using the hull number in the tag number field and the hull identification number (HIN) for the serial number (sometimes these are the same number). As a note, some CG constructed boats have no HIN, and shall be marked in the record as “No HIN available.” ALMIS, AOPS, and AUXDATA provide subsidiary listings of all operational CG small boats.

Area /BSU/District Boat Managers (Regional Boat Managers) have overall responsibility for entering boat accountability information into Oracle FAM for OPFACs within their area of responsibility. Unit COs/OICs/Unit-Level Supervisors are responsible for ensuring the Area, District, Base, or the Regional Boat Manager(s) are advised of the receipt and/or transfer of boats under their control in a timely manner and for physically certifying completeness and existence when necessary. Boat policy is further defined in the Boat Management Manual, COMDTINST 16114.4 (series), and individual boat information may be found in the Boat Record Form, CG-2580A held by each operating unit.

#### D. Motor Vehicles and Trailers.

All motor vehicles and trailers (including boat trailers) with DHS or State/Territory/District license plates must be accounted for in Oracle FAM, including those acquired by commercial leases. Vehicles shall be identified in the Oracle FAM system using the Vehicle Identification Number (VIN) for the serial number and the license plate number in the Tag Field. Some vehicles, such as electric vehicles or utility vehicles, are listed under the GP property category. Further instructions will be provided for the category changes of these assets.

**Note.** GSA-leased vehicles shall be accounted for in FMVRS by the Regional Motor Fleet Managers located at the Areas, Districts, or Bases. GSA-leased vehicles are not CG assets, and are not tracked in the Oracle FAM.

The Regional Motor Fleet Managers, located at Areas, Bases/Base Support Units, or other Units, have overall responsibility for entering licensed vehicles and trailers into Oracle FAM for OPFACs under their area of responsibility. SFLC vehicles are the exceptions and will remain in the Naval and Electronic Supply Support System (NESSS) property records.

#### E. Electronics Equipment.

The electronics category within Oracle FAM includes capitalized electronics equipment such as major electronics systems, test equipment, and standalone electronics. This category excludes automation equipment (e.g. microcomputer equipment and licensed/patented software) which must be reported in the unit's GP property records. The configuration of the capitalized electronics systems shall be validated during the physical inventory conducted by the unit through verification of the configuration listing in FLS or ALMIS.

1. Major electronics systems shall be identified by the manufacturer's serial number in the serial number field and an Oracle FAM-generated tag number. Configurations determine how electronics components shall be grouped within an electronics system and shall be specified by Commandant (CG-6), C3CEN, C4IT-SC, TISCOM, SFLC, and OSC. Oracle FAM shall report each specific major electronics system configuration by nomenclature and tag number. Future configuration changes need accurate electronics system descriptions and accurate purchase or acquisition costs.

When a manufacturer's serial number is not present for a component of the electronics system, a locally created number is automatically generated in Oracle and linked to the

overall electronics systems serial number. This automatically generated number will tie to a configuration listing within FLS for completeness and existence purposes.

2. Capitalized Test and Capitalized Standalone Equipment shall be identified by the manufacturer's serial number in the serial number field and an Oracle FAM-generated tag number.

F. Small Arms/Weapons.

Capitalized small arms and capitalized CG-owned weapon systems (i.e. onboard the National Security Cutter) shall be recorded in Oracle FAM. Non-capitalized M240, M2HB and MK19 machine gun mounts (i.e. MK93 and MK97 mounts) shall be entered into Oracle FAM under the small arms category. Navy Type Navy Owned (NTNO) small arms shall be tracked by the U.S. Navy. Ordnance policy is further defined in the Ordnance Manual, COMDTINST M8000.2 (series).

1. The property record for small arms is the Coast Guard Small Arms Weapons Report Form R-865, which is recorded in the subsidiary system. This Coast Guard Small Arms Weapons Report, Form R-865 is sent to Crane, IN and loaded into a tracking system owned and operated by the U.S. Department of the Navy.
2. Navy Type-Navy-Owned Weapon systems are tracked by the U. S. Navy and shall be returned to the U. S. Navy when the weapons systems are retired.
3. FINCEN (FR) records Small Arms in Oracle FAM.

Each firearm record must include the following data elements:

- a) Custodian/User name/Officer Name;
- b) Organization Code (sometimes referred to as Steward Code);
- c) Manufacturer;
- d) Model Number;
- e) Serial Number;
- f) Type of Firearm;
- g) Acquisition Date;

- h) Date of Receipt; and
- i) Location:
  - (1) Site (City, State) (e.g. Washington, DC);
  - (2) Building (Structure Level 1/Street Address) (e.g. 500 12<sup>th</sup> Street);
  - (3) Room Number/Cube Number (e.g. Structure Level 2); and
  - (4) Organization Unit or Functional Area to which the firearm is assigned to.

**Note.** Inert, partial, and dummy weapons shall be tracked in the Oracle FAM system as GP property.

#### G. Buoys and Navigational Aids Equipment.

Capitalized buoys and aids to navigation (ATON) equipment shall be recorded in Oracle FAM. The annual Service-wide Buoy Body Transactional Status Report and data from the Integrated ATON Information System (IATONIS) track the non-capitalized assets and are the subsidiary property records for buoys and navigational aids. This equipment is recorded in Oracle FAM on the basis of data provided by the Service-wide Buoy Status Report.

#### H. General Purpose Property.

GP Property is a miscellaneous category for which no other CG program or platform manager is assigned.

The unit enters the GP property directly into Oracle FAM. GP property shall be identified by the manufacturer's serial number, the serial number field, and an Oracle FAM-generated tag number in the tag number field.

**Note.** This includes such items as: working canines (bomb-sniffing drug detection dogs), Marine Environmental Response (MER) equipment, artwork, models, artifacts, microcomputer equipment, inert weapons, boat hoists, etc. (See Chapter 3). Use the microchip or tattoo of the dog as the serial number for the working canine. When no manufacturer's serial number is present, the unit shall assign a unique serial number to the asset.

#### I. CG Yard Fund Property.

The Detailed Property Report module of Naval and Electronics Supply Support System (NESSS) contains the property records for CG Yard Fund property. Capitalization procedures are found in the Acquisition of Industrial and Non-Industrial Capital Equipment, Yard Procedures Instructions 7321.1 (series).

J. Internal-use Software.

This category applies to IUS. Internal-use software shall be recorded in GL Account 1830EX.

K. Government Furnished Equipment (GFE).

The Government contract awarded to a commercial source may be considered as the property record for contractor held property, but capitalized GFE or contractor-held property is provided to the local APO so the asset can be entered into Oracle FAM under the appropriate major category.

Record contractor-held property associated with the major category and notate the status of GFE in the record and the item's detailed location as well as the awarded contract number, and should contain a local use field with GFE. The COCO or CO/Unit-Level Supervisor shall provide source documentation (to include the original acquisition document as well as the current contract information) of all GFE with an acquisition cost of \$25,000 or greater to the local APO. The CO shall provide the same mandatory fields identified within FAR 45.

The APO shall load records into Oracle FAM and at a minimum contain at least six of the seven items listed below. The contractor's property control system shall provide the basic information for every item of Government property in the contractor's possession, regardless of value:

1. The name, description, and National Stock Number (if furnished by the Government, or available in the property control system);
2. Quantity received (or fabricated), issued, and on hand;
3. Unit price (and unit of measure);
4. Contract number or equivalent code designation;
5. Location;
6. Disposition; and
7. Posting reference and date of transaction.

### 5.4.3.3 Recording Personal Property Obtained Through Leases

The CG acquires leased assets through capital leases or operating leases. Refer to the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series) for the criteria that determines whether an asset shall be recorded as a capital versus an operating lease.

#### A. Capital Lease.

Personal property acquired through a capital lease shall be recorded as a capital asset on the CG balance sheet and shall be depreciated. Commandant (CG-844) and FINCEN (FR) shall ensure that the following accounting requirements are met for capital leases:

1. Capital leases shall be accounted for as property purchased and shall be recorded at the lower of the property's FMV or the computed net present value (NPV) of the minimum lease payments. The minimum lease payment must exclude taxes, insurance, and maintenance. The difference between the total lease obligations/payments and the amount recorded as the capital asset is the interest in the contract. A portion of each lease payment shall be allocated to interest expense, and the balance of the payment shall be applied to reduce the lease liability.
2. All capital leases and appropriate leasehold improvements shall be recorded in Oracle FAM.
3. Value and amortize the capital lease liability in accordance with FASAB statements including the discount rate to be used and the allocation of the payment between the obligation and interest expense as provided in SFFAS No. 5 and No. 6.

#### B. Operating Lease.

Commandant (CG-844) and FINCEN (FR) shall ensure that the following accounting requirements are met for operating leases:

1. Rental or lease costs of property acquired under an operating lease are recorded as an operating expense in the accounting period in which the costs are incurred.
2. Personal Property acquired with an operating lease shall be recorded in Oracle FAM under the proper major/minor category with a two dollar value.

Refer to Lease Policy in the Financial Resources Management Manual (FRMM), COMDTINST M7100.3 (series), Chapter 5.3 for additional details.

### 5.4.3.4 Property Obtained from Non-CG Sources

Cost for transferred-in, gifted items, or any item obtained from a non-CG source shall be recorded at its current NBV from the transferee. The CG shall ensure that the sending unit provides the current NBV. If capitalized, the personal property shall be depreciated over the

remaining life period of the asset. All attempts shall be made to obtain any and all original third-party acquisition documentation from the entity where the item originated.

#### **5.4.4 Source Documentation**

Units shall retain acquisition or source documentation (i.e., purchase order/contract/project order, vendor invoice, and receiving report) for a minimum of six years and 3 months from the date of final payment on all personal property. The corresponding document number shall be entered into the appropriate field within the formal tracking system. For non-capitalized personal property this source documentation may be retained in the procurement office. For capitalized assets, however, a copy of the source documentation needs to be filed in the unit/APO's files as well as with FINCEN (FR) and retained for the life of the item, plus three (3) years beyond disposition. Units should refer to the Information Lifecycle Management Manual, COMDTINST M5212.12 (series), for more details.

#### **5.4.5 Missing Documentation**

If the original applicable source documentation (i.e., project order, purchase order, vendor invoice, and receiving report) is not available, then units must query the manufacturer/vendor for documentation certifying the price paid. If this is not possible, then like item asset documentation or OEM documentation shall be used. If not available, then a credentialed appraiser can be consulted. Supporting documentation other than historical acquisition documentation shall follow the Financial Resources Management Manual-Procedures (FRMM-P), COMDTINST M7100.4 (series) procedure for alternative valuation.

#### **5.4.6 Depreciation of Assets**

The CG shall use the Straight-Line Depreciation Method for all capitalized personal property and begin to calculate depreciation using the estimated useful life of the asset starting on the date of receipt/date in service. The useful life is broken out by personal property asset category below:

- A. Vessels/Barges above 65' in length: 15-74 years; see 9.C.7.m.(2) in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series), for specific useful life determinations of each cutter class.
- B. Aircraft: 20-35 years. See 9.C.7.m. (1) in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series), for specific useful life determinations of each aircraft class.
- C. Boats, Standard: 5-30 years; see 9.C.7.m.(3) in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series), for specific useful life determinations of each standard boat class.

- D. Boats, Nonstandard: 5 years; see 9.C.7.m.(3) in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series), for specific useful life determinations of each nonstandard boat class.
- E. Electronics Systems 8 years;
- F. Software 5 years;
- G. Vehicles:
  - 1. Construction Equipment 15 years;
  - 2. Buses 8 years; and
  - 3. All Other Vehicles 5 years;
- H. All other personal property 5 years.

Depreciation shall not be calculated while an asset is being constructed or costs accumulated for asset improvements. Those costs shall accumulate in CIP Oracle project accounts as well as internal-use software until the asset is accepted and is in use or available for use.

#### **5.4.6.1 Recording of Depreciation/Amortization**

Depreciation expenses are calculated based on the cost of the asset and the number of years the asset has been in use, or available for use relative to its estimated service life/useful life. Depreciation expenses shall be accumulated in contra-asset accounts. Amortization of internal-use-software shall be recorded in a contra-asset account.

- A. Commandant (CG-844) and FINCEN (FR) shall ensure that all personal property asset transactions and records are established and maintained in accordance with this Manual.
- B. Commandant (CG-844) and FINCEN (FR) shall perform an analysis of depreciation expense and accumulated depreciation annually to validate the reasonableness of the depreciation calculation. If errors are discovered, discrepancies shall be resolved and records updated within thirty (30) days of the completion of the analysis.

### **5.4.7 Deferred Maintenance of Assets**

Deferred maintenance is maintenance that was not performed when it should have been, or was scheduled to be performed but is delayed until a future financial reporting period. This includes preventive maintenance, normal repairs, replacement of parts and structural components, and other activities needed to preserve the asset so that it continues to provide acceptable services, and achieves its expected life. Per Statement of Federal Financial Accounting Standards (SFFAS) No.14, deferred maintenance excludes activities aimed at expanding the capacity of an asset or otherwise upgrading it to serve needs different from, or significantly greater than, those originally intended.

#### **5.4.7.1 Reporting of Deferred Maintenance**

Deferred maintenance shall be reported, as required, up to and within the fiscal year of disposal. Amounts reported for deferred maintenance may be measured by using condition assessment surveys or life-cycle cost forecasts. Once the asset is fully retired from the unit's records, no further deferred maintenance shall be recorded.

Commandant (CG-844) and FINCEN (FR) shall ensure that the following information is presented as supplementary information for all personal property:

- A. Identification of each major class of asset for which maintenance has been deferred;
- B. Method of measuring deferred maintenance for each major class of personal property;
- C. Condition assessment survey method of measuring deferred maintenance, if used; and
- D. Total life-cycle cost method for each major class of personal property, if used.

The CG reports on the value of maintenance necessary to restore the asset. Reports are prepared for the four depot-level classification categories that need to be restored to "excellent" condition, but only when the maintenance is postponed due to funding shortfalls. The four depot-level categories are:

- A. Aviation Depot-Level (AFC-41) for Aircraft;
- B. Electronics Depot-Level (AFC-42) for Electronics;
- C. Shore Facility Depot-Level (AFC-43) for Buoys and Aids to Navigation; and
- D. Naval Depot-Level (AFC-45) for Vessels and Small Boats.

**Note.** Additional reporting responsibilities and processes may be found in the Financial Resources Management Manual (FRMM), COMDTINST M7100.3 (series).

#### **5.4.8 Impairment of Assets**

Capitalized assets that have sustained damage rendering them inoperable for their intended mission (e.g. landing gear failure), and the CG usually has no intention to repair, shall be reported to Commandant (CG-844) within thirty (30) days of impairment and/or prior to fiscal year end, whichever is less.

Personal property assets may become impaired due to damage, faulty construction, deterioration, or engineering flaws. If an impaired asset remains in use, the loss due to impairment is measured as the difference between the book value and either:

- A. The cost to acquire an asset that would perform similar remaining functions; or,
- B. The portion of the book value attributable to the remaining functional elements of the asset.

Commandant (CG-844) and FINCEN (FR) shall ensure that the impairment adjustment is properly recorded in Oracle FAM. The loss must be recognized upon impairment, and the book value of the asset reduced accordingly. If neither (A) nor (B) can be determined, the book value continues to be depreciated over the remaining useful life of the asset. If the impaired asset is to be removed from use, the gain/loss due to impairment is measured as the difference in the book value and the expected net realizable value (NRV) and shall be recognized as a gain or a loss in the period of adjustment. The expected NRV shall be adjusted at the end of each accounting period, and any further adjustments in value shall be recognized as a gain or a loss. However, no additional depreciation/amortization shall be taken once such assets are removed from general Property, Plant, and Equipment (PP&E) in anticipation of disposal, retirement, or removal from service. The net book value, if any, must transfer to an Equipment-Pending Retirement Account, until such time as the asset is disposed.

#### **5.4.9 Recording Disposal of Personal Property**

Assets may be disposed of, transferred, impaired, or abandoned for various reasons such as obsolescence, damage, loss, or surplus personal property. The retirement of an asset relinquishes ownership of an asset by sale, transfer, involuntary conversion, abandonment, or donation. Retirement of an asset withdraws an asset from normal usage or service. In any of these events, the disposition of an asset must be recorded and tracked in the CG property system Oracle FAM and the appropriate subsidiary system.

Commandant (CG-844) and FINCEN (FR) must ensure that all personal property is removed from the asset accounts along with the associated accumulated depreciation/amortization in a timely manner to ensure the integrity of the financial statements. Any difference between the book value of the property and amounts realized must be recognized as a gain or a loss in the

period of disposal. The gain or loss must be recorded in an appropriate asset account and should be reviewed for accuracy at the time of disposal. Commandant (CG-844) and FINCEN (FR) shall ensure that the gain or loss is properly recorded in Oracle FAM.

#### **5.4.10 Footnote Disclosures and Required Supplementary Information**

FINCEN (FR) and Commandant (CG-844) are responsible for preparing the footnote disclosures for the CG's financial statements. The footnote disclosures pertaining to personal property are listed below.

- A. The minimum general PP&E disclosure requirements are: the cost, associated accumulated depreciation, and book value by major class; the estimated useful lives for each major class; the method(s) of depreciation for each major class; capitalization threshold(s) including any changes in threshold(s) during the period; and restrictions on the use or convertibility of general PP&E.
- B. The heritage assets' fair value, if known and material shall be disclosed in the footnotes of net cost in the year received. If fair value is not known or reasonably estimable, information related to the type and quantity of assets received shall be disclosed.
- C. The capital lease footnote shall state the acquisition value, accumulated amortization, and include a brief description of asset leases along with ownership transfer information at the expiration of the lease, as well as the estimated future costs for capital and operating leases that are received each fiscal quarter, inflated as per OMB guidance are disclosed.
- D. The deferred maintenance disclosure relates to the condition and the estimated cost to remedy deferred maintenance of PP&E.
- E. The liability for cleanup costs related to the operation of general PP&E would be recognized in a systematic and rational manner over the periods that the associated general PP&E is in use.

## **CHAPTER 6. MANAGEMENT REPORTS**

### **6.1 Overview**

This chapter outlines the internal and external reporting requirements and their relative due dates pertaining to the reports required for personal property.

### **6.2 Objective of Reporting Requirements**

The objective of these reporting requirements is to establish a uniform reporting system which provides:

- A. Management data required to fill statutory and Other Government Agency (OGA) reporting requirements mandated by the Department of Homeland Security (DHS); and
- B. Complete, timely, and accurate statistical data necessary for management evaluation of the CG's utilization and property disposal program.

### **6.3 CG External Personal Property Annual Reports**

#### **6.3.1 Commandant (CG-844) Annual Reports on Personal Property**

The following sections are reports required from the Commandant to OGAs with some information provided from field units as required by the appropriate Commandant Instruction or Manual.

Commandant (CG-844) is responsible for submitting the following personal property reports:

- A. Excess Property Furnished to Non-Federal Recipients. Commandant (CG-844) shall submit an annual report in accordance with FMR 102-36.300 (41 CFR 102-36.300) for Excess Property Furnished to Non-Federal Recipients, including the following information:
  - 1. Name of each recipient;
  - 2. Total original acquisition cost of all personal property furnished to each recipient identified by the appropriate 2-digit Federal Supply Classification (FSC) group; and
  - 3. An explanation as to the type of recipient (e.g., contractor, grantee, cooperative, Stevenson-Wylder recipient, lessee, licensee, permitted, etc.).

Commandant (CG-844) may submit the report in any format as long as it is consistent with the information required in the respective CFR noted above. This information must be provided for all personal property obtained as excess or determined to be no longer required for the purpose of the appropriation used to make the purchase and furnished in any manner within the United States to a non-Federal recipient. The CG does not need to report items sold, transferred, or donated by GSA on CG's behalf as part of the normal disposal process.

If the CG does not have any excess property furnished to non-Federal recipients, Commandant (CG-844) must submit a negative report noting no such transactions took place during the year. Commandant (CG-844) shall furnish this annual report to DHS by 30 November, and to GSA by 29 December of each year.

B. Executive Order (EO) 12999 “Computers for Learning”.

1. Stevenson-Wydler Act. The Stevenson-Wydler Technology Innovation Act of 1980, as amended (15 U.S.C. 3710(I)), authorizes Federal agencies to transfer excess education-related Federal equipment to educational institutions or nonprofit organizations for educational and research activities. EO 12999 (3 CFR, 1996 Comp., p. 180) requires, to the extent permitted by law and where appropriate, the transfer of computer equipment for use by schools or nonprofit organizations.
2. The CG is required to identify a point of contact within the agency to assist eligible recipients, and to publicize the availability of such property to eligible communities. Excess education-related equipment may be transferred directly under established agency procedures, or reported to GSA as excess for subsequent transfer to eligible recipients as appropriate.
3. The CG must use the Computers for Learning (CFL) website to transfer excess and surplus Federal computer equipment to schools and nonprofit educational organizations. The report must include the same information noted in the report on Excess Property Furnished to Non-Federal Recipients. If the CG uses the CFL website, the CG does not need to include this information in the Excess Property Furnished to Non-Federal Recipients Report.

**6.3.1.1 Commandant (CG-434) Annual Reports on Personal Property**

Commandant (CG-434) is responsible for submitting the following personal property reports:

- A. Agency Report of Motor Vehicle Data: Commandant (CG-434) must submit the following fleet data to GSA through the Federal Automotive Statistical Tool (FAST):
1. Inventory;
  2. Acquisitions;
  3. Operating Costs;
  4. Miles Traveled; and
  5. Fuel Used.

Commandant (CG-434) must submit this report to GSA by 14 December of each year.

- B. Report on Fleet Fuel Economy: The CG fleet must meet the average fuel economy standards as stated in 49 USC 32917. If the agency does not meet the fuel economy standards, CG may ask for an exemption by submitting a written request to GSA, Deputy Associate Administrator, Office of Travel, Transportation, and Asset Management. Request must include pertinent information that the vehicles or category of vehicles be exempt due to energy conservation, economy, efficiency, or service. Average fleet fuel economy calculations must be documented on General Records Schedule 10, Motor Vehicle and Aircraft Maintenance and Operations Records. Exemption requests must be included with fleet fuel economy calculations. Commandant (CG-434) may destroy fleet fuel economy records 3 years after report date.

Commandant (CG-434) must submit this report to GSA by 14 December of each year.

- C. Non-Government License Plates for Government Vehicles: Commandant (CG-434) must report on an annual basis the name and signature of authorized individuals who request non-Government license plates for Government vehicles. Name and signature shall be sent to the appropriate Department of Homeland Security unit based on the requested license plates (D.C., Virginia, Maryland, etc.).

Based on the state issuing license plates, Commandant (CG-434) must submit this report annually to the appropriate Department of Homeland Security unit.

### **6.3.1.2 Commandant (CG-711) Annual Reports on Personal Property**

Commandant (CG-711) is responsible for submitting the following personal property reports:

- A. Semi-Annual Report on Non-mission Travelers: Commandant (CG-711) must report semi-annually to GSA each use of Government aircraft for non-mission travel by senior Federal officials, members of the families of such officials, and any non-Federal travelers (except as authorized under 10 U.S.C. 4744 and regulations implementing that statute). Commandant (CG-711) must prepare the reports per GSA guidance and list all such travel conducted during the preceding six month period. The report must include:
1. The name of each such traveler;
  2. The official purpose of the trip;
  3. Destination(s); and
  4. For travel to which Section 8.a. (ii) applies, the appropriate allocated share of the full operating cost of each trip and the corresponding commercial cost for the trip.

- B. In addition, agencies must report a summary of these data to OMB semi-annually in a format specified by GSA. (Reports on classified trips shall not be reported to GSA but must be maintained by the agency using the aircraft and available for review as authorized).

Commandant (CG-711) must submit this report to GSA semi-annually.

### **6.3.1.3 Commandant (CG-9) Annual Reports on Personal Property**

Commandant (CG-9) is responsible for submitting the following personal property reports:

- A. Annual Negotiated Sales of Personal Property Report: Commandant (CG-9) must submit a listing of all negotiated sales with a fair market value (FMV) greater than \$5,000 to GSA within sixty (60) days after the close of the fiscal year. The report must provide the following information for each negotiated sale:

1. Description of property, acquisition date and cost, current FMV;
2. Name and address of purchaser;
3. Date of sale;
4. Net and gross proceeds; and
5. Justification for conducting the negotiated sale.

If the CG does not partake in negotiated sales with FMV greater than \$5,000, a negative report is not required. Commandant (CG-9) must submit this report to GSA by 29 November of each year.

- B. Negotiated Sales of Assets with FMV greater than \$15,000: Commandant (CG-9) must submit an explanatory statement to oversight committees for GSA, House and Senate for each sale by negotiation of personal property with a fair market value in excess of \$15,000.

Commandant (CG-9) must submit this report immediately following the completion of the negotiated sale of personal property with FMV in excess of \$15,000.

- C. Government Furnished Property to the Contractor: Commandant (CG-9) must submit a listing of Government property furnished to contractors throughout the fiscal year. Refer to the Coast Guard Acquisition Procedures (CGAP) COMDTINST M4200.19 (series), for additional information on this report.

Commandant (CG-9) must furnish this information to DHS by 30 March of each year.

#### **6.3.1.4 FINCEN (FR) Annual Reports on Personal Property**

FINCEN (FR) is responsible for submitting the following personal property reports:

- A. Heritage Assets for Financial Statement Footnote. FINCEN (FR) must prepare the heritage assets footnote for the CG's financial statement in accordance with SFFAS 29, which includes the following fields:
  1. A statement explaining how heritage assets relate to the mission of the entity;
  2. A description of the entity's stewardship policies;
  3. A description of major categories;
  4. Physical unit information for the end of the reporting period;
  5. Physical units added and withdrawn during the fiscal year;
  6. A description of the methods of acquisition and withdrawal; and
  7. A condition report noting the condition of each heritage asset. Ratings are not valid for more than 5 years.
- B. FINCEN (FR) must complete the footnote on an annual basis to be included in CG's financial statements. FINCEN (FR) will share the heritage assets footnote disclosure information with Commandant (CG-844).

#### **6.3.1.5 Commandant (CG-8R) Annual Reports on Personal Property**

Commandant (CG-8R) is responsible for submitting the following personal property reports:

- A. Foreign Gifts Given to Individuals. Commandant (CG-8R) must submit a report on foreign gifts given to individuals throughout the fiscal year. This information must be furnished to DHS by 30 November of each year.
- B. Foreign Gifts Received From Individuals. Commandant (CG-8R) must submit a report on foreign gifts received from individuals throughout the fiscal year. This information must be furnished to DHS by 10 January of each year.

### **6.3.2 CG Internal Personal Property Annual Reports**

- A. Semi-Annual Certification Package of Personal Property. Each unit must provide a semi-annual certification package of all personal property, as designated by Commandant (CG-844), to Commandant (CG-844). This report must be submitted in accordance with Action Orders issued.
- B. Consolidated Year-End Reports for Personal Property, CG Web Form 6048. This report provides an annual statement of utilization and disposal of excess/surplus property to Commandant (CG-844). Each unit must submit a report for all personal property disposal actions within their command. The report contains four sections:
  - 1. Annual Report of Survey, Form CG-5269 Activity;
  - 2. Annual Report of Utilization and Disposal of Excess/Surplus Personal Property;
  - 3. Annual Report of Exchange/Sale Transactions; and
  - 4. Annual Report of Excess Personal Property Provided to Non-Federal Recipients.

The sections listed above report all property scrapped, donated, abandoned, and/or transferred to other CG units or OGAs. If a unit does not have any property that falls under the sections listed, a unit must submit a negative report noting no such transactions took place during the year. Guidance for completing this consolidated report can be found in Enclosures (27) and (28).

### **6.3.3 Equipment Control Class (ECC) for Reporting LDD**

As a result of the OCOA Asset & Logistics Management (ALM) division's Personal Property (PP) branch requirements were established pertaining to the reporting of all lost, damaged and destroyed (LDD) accountable property effective as of the start of FY12.

LDD reporting is a culmination of all the steps surrounding the adjudication of an LDD occurrence, beginning with the LDD event itself. The reporting activities, following the recognition of an event, are based upon the Equipment Control Class (ECC) to which the asset is assigned. Enclosed is the most current Proposed Equipment Control matrix to assist Components in classifying their property portfolio into each of the categories.

This enclosed version of the Equipment Control Class matrix provides examples of various asset types to guide Components in classifying similar assets. ALM PP requests each Component returns an ECC matrix populated and classified with the Component's mission-specific asset types. PP will collect, standard and publish a revised standard ECC matrix for future reference.

The following Tables identify the critical reporting steps and each steps respective timeframe for LDD events associated with assets classified as either ECC-1 or ECC-2:

<b>ECC-1 &amp; ECC-2 Events</b>	<b>Reporting Timeline</b>	<b>How Reported</b>
Initial Even Occurs	Reporting Timeline Begins	
	Activities within the first two hours of incident	
AAU Makes Notification	Within 2 hrs of initial Event	Verbal & Written
Intake Office Notified	Within 2 hrs of initial Event	Verbal & Written
ROS Initiated	Within 2 hrs of initial Event	Written
	Activities within the first twenty-four hours of incident	
Document loss in the system of record	Within 24 hrs of Event	Written
APO/PMO Notified	Within 24 hrs of Event	Written
DHS OCAO Notified (initial)	Within 24 hrs of Event	Verbal & Written
LDD Report to DHS OCAO	Subsequent LDD Reporting Period	Written
	Follow-up Activities	
ROS to APO or PMO	Within 10 days of Notification	Written
LDD Report to DHS OCAO	Scheduled LDD Reporting	Written
ROS Adjudication	Within 90 days of Initial	Written

Table 6-1 Critical Reporting Steps for LLD Events Classified as either ECC-1 or ECC-2

The following table identifies the critical reporting steps and each step's respective timeframe for LDD events associated to assets classified as either ECC-3 or ECC-4:

<b>ECC-3 &amp; ECC-4 Events</b>	<b>Reporting Timeline</b>	<b>How Reported</b>
Initial Even Occurs	Reporting Timeline Begins	
	Activities within the first twenty-four hours of incident	
AAU Makes Notification	Within 24 hrs of initial Event	Verbal & Written
ROS initiated	Within 24 hrs of initial Event	Written
	Follow-up Activities	
Document loss in the system of record	Within 48 hrs of Event	Written
APO/PMO Notified	Within 48 hrs of Event	Written
ROS to APO or PMO	Within 15 days of Notification	Written
LDD Report to DHS OCAO	Subsequent LDD Reporting Period	Written
ROS Adjudication	Within 90 days of Initial	Written

Table 6-2 Critical Reporting Steps for LLD Events Classified as either ECC-3 or ECC-4

The following clarifications are provided to the above critical reporting steps and timeframes:

The Authorized Asset User (AAU) should make initial event notifications as identified above (i.e. 2 hours); however, in some cases, the notification will be, "as soon as practical" as determined in existing union negotiations.

OCAO ALM Personal Property should be initially notified of all significant LDD events (all LDD events within ECC-1 or ECC-2).

COMDTINST M4500.5D

Equipment Control Class	ECC-1	ECC-2	ECC-3	ECC-4	ECC-5
ECC Category description	Continuous	Continuous While Mobile	Event Tracking	Containment	No Tracking
	Highest Standard of Sensitivity	Moderate Standard of Sensitivity	Minimal Standard of Sensitivity	Accountable Standard	Non-Accountable
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ASTM Definition	Consequences of loss of control are a societal safety/security impact, which is characterized by negative societal safety or security impact and would extensively damage the brand of the Department.	Consequences of loss of control are a personal safety/security impact, which is characterized by negative personal safety, or security impact that does not rise to the level of a societal safety or security impact.	Consequences of loss of control is an operational safety/security impact, which is characterized by negative operational or security impact that does not rise to the level of a personal or societal safety or security impact.	Consequences of loss of control is an operational safety/security impact, which is characterized by negative compliance with applicable laws, regulations or other relevant internal or external guidance that does not rise to the level of an operational impact.	Consequences of loss of control is not discernable, which is characterized by having no visible or recognizable impact on the organization.
	Loss of Life and Critical mission impairment	Potential personal impact or moderate mission impact			
Examples	Dangerous and/or Hazardous	Body Armor	Detection Equipment	Accountable items above threshold (\$5,000), but not sensitive in nature	Accountable items under threshold (\$5,000) and not sensitive in nature.
	Law Enforcement Badge & Credential	Ballistic Shields	Capitalized Assets		
	Land, Air or Marine Fleet Assets identified as law Enforcement or Mission-Critical	Night vision	Land, Air or Marine Fleet Assets identified as law Enforcement or Mission-Critical	Monitors and other electronic stewardship items that need to be disposed of in an environmentally responsible manner	
	Classified/undercover/security sensitive information	Batons	Credentials/DHS PIV Card		
	Secure Communications		Retainable memory encrypted with the DHS standard		
	Retainable Memory not encrypted with the DHS standard		Easily convertible to private-use and/or high potential for theft		
	Stun guns, Tasers				

	Official Document Stamps				
Equipment Control Class	ECC-1	ECC-2	ECC-3	ECC-4	ECC-5
Acceptable LDD Ratios (per dollar value or qty)	0%	0.5%	1%	2%	
Additional Controls	100% annual inventory	100% annual inventory	100% annual inventory	100% annual inventory	
	100% quarterly inventory for issued items	100% bi-annual inventory for issued items			
	15% random sampling on unissued items by independent third party	15% random sampling on unissued items by independent third party	15% random sampling on all items by independent third party		

Table 6-3 Critical Reporting Steps for LLD Events Classified as either ECC-3 or ECC-4

The following guidance applies to the ALM PP monthly reporting requirements associated with LDD events:

Components shall submit their LDD reports using the template titled “Revised DHS LDD Report template 9-12-11.xls”, which includes Asset Type (copy enclosed);

LDD events should be reported for all accountable property (assets classified within ECC-1 through ECC-4)

The definition of “Destruction” within the context of this report applies to solely items that were destroyed and disposed of in an un-authorized manner.

Items that were authorized and intentionally destroyed as a disposition type do not need to be reported.

LDD Reports are due on the first of each month;

Report of Survey, Form CG-5269 documentation should be forwarded to DHS OCAO for all assets in ECC-1 or have an acquisition cost greater than \$10,000.

## 6.4 Reporting Schedule

### 6.4.1 External Annual Reports on Personal Property

Table 6-4 below represents a summary of all the external annual reports on personal property listed 6.4 C.

Commandant	Reference	Name of Requirement	Submit to Agency	Due Date
(CG-844)	41 CFR 102- 36.300	Excess Property Furnished to Non- Federal Recipients	DHS and GSA	29-Dec GSA 30-Nov DHS
	41 CFR 102- 36.475	EO 12999 "Computers for Learning"	DHS and GSA	29-Dec GSA 30-Nov DHS
	41 CFR 102- 38.330	Exchange/Sale Report	DHS and GSA	29-Dec GSA 30-Nov DHS
	DHS MD 119-03	Annual Report of Lost, Stolen, Damaged, or Destroyed Property	DHS	31-Oct
	DHS MD 119-03	Annual Inventory Plan	DHS	30-Jan
(CG-434)	41 CFR 102- 34.355	Agency Report of Motor Vehicle Data	GSA	14-Dec
	41 CFR 102-34.65	Report on Fleet Fuel Economy	GSA	14-Dec
	41 CFR 102- 34.155	Non-Government License Plates for Government Vehicles	GSA	*Annually

Table 6-4 External Annual Reports on Personal Property

<b>Commandant</b>	<b>Reference</b>	<b>Name of Requirement</b>	<b>Submit to Agency</b>	<b>Due Date</b>
(CG-711)	Circular OMB A-126	Semi-Annual Report on Non-mission travelers	GSA	*Semi-annually
(CG-9)	41 CFR 102-38.330	Annual Negotiated Sales of Personal Property Report greater than \$5k	GSA	29-Nov GSA
	41 CFR 102-38.115	Negotiated Sales of assets with FMV greater than \$15k	GSA	*Upon completion of sale
	DHS MD 119-03	Government Furnished Property to the Contractor	DHS	30-Mar
FINCEN (FR)	SFFAS 29	Heritage Asset Financial Statement Footnote	DHS	*Annually
(CG-8R)	DHS MD 119-03	Foreign Gifts Given to Individuals	DHS	30-Nov
	DHS MD 119-03	Foreign Gifts Received from Individuals	DHS	10-Jan

Table 6-4 External Annual Reports on Personal Property (Continued)

\*Refer to the description of the report included in sections above for guidance on due dates as reports may be required to be submitted on other than annual basis (e.g. semi-annual, as needed, etc).

#### 6.4.2 Internal Annual Reports on Personal Property

Table 6-5 Internal Annual Reports on Personal Property represents a summary of all the internal annual reports on personal property listed above.

<b>Commandant</b>	<b>Reference</b>	<b>Name of Requirement</b>	<b>Submit to Agency</b>
<b>CG Personnel Responsible for Report</b>	<b>Name of Requirement</b>	<b>Submit to CG</b>	<b>Due Date</b>
APO of each OPFAC	Semi-Annual Certification Package of all Personal Property (as designated by Commandant (CG-844))	Commandant (CG-844)	In accordance with Action Orders issued
APO of each OPFAC	Consolidated Year End Report for Personal Property, Web Form CG-6048	Commandant (CG-844)	15-Oct

Table 6-5 Internal Annual Reports on Personal Property



## **Glossary**

### **Abandoned Property**

Personal property that is found on premises owned or leased by the Government that has been deserted, left behind, or given up by the owner.

### **Abandonment/Destruction**

The process used for ultimate disposal of personal property by an agency when no other means of disposal is appropriate.

### **Accountability Controls**

Detailed requirements, processes, and measures that ensure the safekeeping, proper use, and disposal of personal property. The degree of accountability required depends largely on the value of the property, its susceptibility to loss through theft and similar considerations.

### **Accountable Property/Item**

A term used to identify personal property, which is recorded in the formal property accounting system (i.e. Oracle FAM) and is controlled by an identification system and supporting record from its acquisition through its disposal.

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

An APO is an individual who is designated in writing by unit CO/OIC/Unit-Level supervisor to maintain the formal, official record of all property in accordance with the CG's prescribed records management system.

### **Accountable Property Record**

Formal records of personal property that assign specific responsibility for control to an APO. Such records may control single items or aggregates of similar property.

### **Accountability**

The obligations imposed by law, lawful order, or regulation, accepted by a person for keeping accurate records to ensure control of property, documents or funds, with or without possession of the property. The person who is accountable is concerned with control, while the person who has possession is responsible for custody, care, and safekeeping.

### **Acquire/Acquisition**

To obtain personal property in any manner from any source, including purchase, transfer, donation, manufacture, or construction, etc.

### **Acquisition Cost**

The unit price of an item as it is recorded in the financial and accounting records of a holding agency. It is the amount paid for property, including transportation cost, net any trade and cash discounts.

### **Aircraft**

Aircraft is defined as a fixed wing or rotary wing machine capable of flight propelled by jet engines and/or propellers.

### **Allowance Lists**

Provide the basic types and maximum quantities of property required for the effective performance of a unit's mission. Management allowance lists include but are not limited to microcomputer allowances established by Commandant (CG-6), and the boat allowances established by Commandant (CG-731).

### **Asset**

A single item of property held/owned by an organization.

### **Authority**

The power to take action or to approve the actions of others.

### **Avionics Support Equipment (ASE)**

Includes all equipment of an electrical nature used for, but not limited to: testing, troubleshooting, alignment, or calibration of aircraft systems and components. ASE can be classified as either common or peculiar support equipment. ASE is managed through the ALC Support Equipment Section, (i.e. pumps, drop radios, drop rafts, etc.). Flight clothing and consumable rescue equipment items are not managed by ALC but are managed by each local unit.

### **Aviation Life Support Equipment (ALSE)**

Equipment includes flight clothing, rescue and survival equipment, and aircraft emergency equipment. ALSE items receive their primary technical support from the ALC Engineering Services Division, ALSE Technical Services. Management of these items is split between the appropriate ALC Product Line (equipment affixed to the airframe) and the ALSE Program Manager. ALSE Technical Services provides only technical support for flight clothing and consumable rescue equipment.

### **Bar Code**

An identification technology that uses a group of printed vertical lines, or bars, on labels and in documents to convey information. Bar codes are read by electronic readers and permit rapid and accurate inventory-taking.

### **Board of Survey Members**

A set of individuals, committee, or panel, appointed and authorized by the Survey Officer, typically consisting of three to five members charged with the responsibility of:

1. Reviewing or investigating the reported loss or damage (beyond normal wear and tear) of personal property;
2. Recommending the fixing of financial liability for such loss; and
3. Recommending actions regarding the removal of the item from the official property records.

### **Boats (Small Boats)**

Boats are defined as watercraft less than sixty-five (65) feet in length and capable of being used as a means of transportation on water. Two categories of boats that maybe acquired are standard and non-standard boats. Standard boats are specified by the Commandant, as listed in Naval Engineering Manual, COMDTINST M9000.6 (series). In general, they belong to a class either built by the CG or centrally procured by the Commandant for service-wide use. They may undergo alterations. A non-standard boat is any CG boat other than that listed in the Naval Engineering Manual as standard boats.

### **Budgetary Control**

To effectively meet the needs of outfitting and maintenance programs supporting operational missions by approving, disapproving, or modifying budget requests.

### **Cannibalization**

Cannibalization is the removal of serviceable components from otherwise unserviceable personal property.

### **Capitalization**

A financial management term that describes the function of recording the total acquisition cost of an item in the General Ledger and of an agency's financial accounts in order to accurately reflect the agency's investment in the asset. The criteria are normally set by the agency or through the budget process of an agency.

### **Capitalization Threshold**

The dollar value at which an asset is capitalized.

### **Capitalized Personal Property**

Property that has an initial acquisition cost at or above the criteria established by the agency, which is recorded in the general ledger of the financial management accounts.

### **Capital Lease**

A capital lease is a document which transfers substantially all the benefits and risks of ownership to the lessee. If, at its inception, a lease meets one or more of the four criteria listed below, the lease should be classified as a capital lease by the lessee. Otherwise, it should be classified as an operating lease. A lease is classified as a capital lease if it meets one or more of the following criteria:

1. The lease transfers ownership of the property to the lessee by the end of the lease term;
2. The lease contains an option to purchase the leased property at a bargain price;
3. The lease term is equal to or greater than seventy-five (75) percent of the estimated economic life of the leased asset; and
4. The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds ninety (90) percent of the fair value of the leased property.

**Note.** The last two criteria are not applicable when the beginning of the lease term falls within the last twenty-five (25) percent of the total estimated economic life of the leased property.

This Manual does not address capital leases in detail. Policy for accounting and reporting of capital and operating leases can be found in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series).

### **Care and Handling**

The term includes packing, storing, handling, and conserving excess, surplus and foreign excess property, and in case of property which is dangerous to public health, safety, or the environment, destroying or rendering such property innocuous.

**Classified**

Containing information withheld from general circulation for reasons of national security.

**Compliance**

Satisfactory performance of the steps defined in the processes that support an organization's mission and objectives. The process of satisfying the requirements defined by a sponsor agreement or by legislated regulations.

**Condition Code**

Identifiers used to show the appraisals of the current condition of Government property through the assignment of designated codes. The guide to condition codes is found in CFR Title 41, Part 102, and Enclosure (16) of this Manual.

**Contract**

An agreement between two or more competent parties to perform or not to perform a lawful act, for legal consideration, involving both an offer and an acceptance. A promise, or a set of promises, that the law will enforce.

**Contractor**

A private person, organization, agency, or firm who agrees to provide supplies and/or services during an agreed upon period for a stated price or rate.

**Construction (Work) in Progress**

Construction in Progress (CIP) is an asset that reflects the cost of construction work undertaken, but not yet completed. No depreciation is recorded for this asset until the asset is placed in service.

**Controlled Substances**

Controlled substances are defined as any narcotic, depressant, stimulant, hallucinogenic drug, or other substances. A controlled substance is generally a drug or chemical whose manufacture, possession, or use is regulated by the Government. Controlled substances are substances that are the subject of legislative control, which may include illegal drugs and prescription medications.

**Custody**

Care, supervision, and control exerted by one in charge.

**Demilitarization**

Demilitarization is the act of destroying the military offensive advantages inherent in certain types of equipment or material. The term includes mutilation, dumping at sea,

scrapping, melting, burning, or alteration designed to prevent the further use of this equipment and material for its originally intended military or lethal purposes. It applies equally to material in unserviceable or serviceable condition that has been screened and declared excess or foreign excess.

### **Depreciation**

Periodic bookkeeping or accounting entries made in the financial records to reflect decrease in the value of property through, age, wear, deterioration, or obsolescence.

### **Destruction**

The ruining of the structure, organic existence, or condition of an item of property by tearing down, crushing, burning, burying, mutilating, etc.

### **Disposal**

The processes involved in the removal of personal property from use and from the property accounting system after reutilization, donation, sale, abandonment, or destruction.

### **Disposition**

The processes involved in the removal of personal property from use and property records, including reutilization, donation, sale, abandonment, and destruction. The action taken to remove sponsor-owned property from one's accountability.

### **Donee**

The recipient of a gift; one to whom property is donated without financial consideration.

### **ECC**

Equipment Control Class. Per policy promulgated by the Department of Homeland Security Headquarters Asset and Logistics Management-Personal Property (ALM-PP) Division, guidelines pertaining to lost, damaged, and destroyed (LDD) accountable property fall into 5 reporting classes. These classes are described as Equipment Class Categories (ECC) and have a number assigned depending on the type of equipment.

### **Electronics Equipment**

Electronics equipment is equipment used in conjunction with systems and computer hardware (e.g. communications systems, RESCUE 21, synthesizers, etc.). Supported electronics equipment is any equipment that has centralized logistics support, which means it meets one or more of the following criteria:

1. A Systems Management and Engineering Facility (SMEF) Supervisor or Equipment Manager (EM) is identified by Commandant, Office of Command, Control (C2), and Navigation Systems (CG-64);

2. An Equipment/System Integrated Logistics Support Plan (EILSP) is developed or under development;
3. An Allowance Parts List (APL) is developed or under development, and/or
4. The equipment satisfies a Navy requirement as Navy-Type/Navy-Owned (NT/NO).

Non-supported electronics equipment is equipment that has not been authorized by Commandant (CG-64). These electronics equipment is usually purchased with unit or district funds to meet local requirements. Examples of these are: telephones, hand-held radios and pagers, Personal Emergency Position Indicating Radio Beacon (PEPIRB), unique equipment on non-standard boats, security cameras (afloat/ashore), and morale televisions and satellite TV receivers. Equipment that is not centrally supported is the sole responsibility of the unit and shall be recorded as general purpose property in Oracle FAM.

### **Excess Property**

Personal property that is no longer required by the holding agency for its needs.

### **Exchange**

To replace personal property by trade or trade-in with the supplier of the replacement property.

### **Exchange/Sale**

To exchange or sell non-excess, non-surplus personal property and apply the exchange allowance or proceeds of sale in whole or in part payment for the acquisition of similar property.

### **Expendable Property**

Items such as small tools (drills, abrasives, etc.) which are consumed through normal wear and are tracked in the same way as consumables.

### **Fair Value**

The amount at which an asset can be purchased or sold in a current transaction between willing parties, that is, other than in a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value.

### **Federal Agency**

Any organization within the Executive, Legislative, or Judicial branch of the Government, including any wholly owned Government corporation.

**Federal Management Regulation (FMR)**

The successor regulation to the Federal Property Management Regulation (FPMR). It contains updated regulatory policies originally found in the FPMR but does not contain FPMR material that described how to do business with the GSA.

**Federal Property Management Regulation (FPMR)**

Regulatory guidance pertaining to the management of archives and records, defense materials, public buildings and space, supply and acquisition, telecommunications and public utilities, transportation, utilization and disposal of property and other programs and activities of GSA which are applicable to other Federal agencies and to the public.

**Foreign Excess Property**

Any excess personal property located outside of the continental United States, the District of Columbia, the Commonwealth of Puerto Rico, American Samoa, Guam, the Trust Territories of the Pacific Islands, or the Virgin Islands.

**Forfeited Property**

Personal property acquired by a Federal agency either by summary process or by order of a court of competent jurisdiction pursuant to any law of the United States.

**General Purpose (GP) Property**

General purpose (GP) property is defined as tangible property that has a normal life expectancy of more than two years, has continuing use as a self-contained unit, is not consumed in use, does not lose its identity when put to use or does not ordinarily become a non-serviceable component of other property. GP Property is a miscellaneous category to which no other CG program or platform manager is assigned, has no subsidiary system, and must be entered into Oracle FAM.

**Gift**

A monetary or non-monetary present (other than a decoration) offered or received. A monetary gift includes anything that may commonly be used in a financial transaction such as cash, (or currency), checks, money orders, bonds, shares of stock, and other securities and negotiable financial instruments.

### **Government-Furnished Equipment (GFE)/Government-Furnished Property (GFP)**

GFP is defined as:

1. Tangible assets that are owned or leased to the Government (including commercial off-the-shelf software) that is held by a contractor or a subcontractor (in order to fulfill Government contractual responsibilities), and not usually held at Government facilities.
2. GFE/GFP can also include assets obtained by the Government under the terms of a contract which are contractor held. These items, called Contractor Acquired Property (CAP), are forms of GFE/GFP. These assets are acquired by the contractor on behalf of Government in order to complete a Government contract. Such items are considered Federal property at the point that the title passes to the Government.

### **Ground Support Equipment (GSE)**

Equipment used for aircraft launching, recovery, ground handling and servicing. Support equipment can be classified as either common or peculiar support equipment. Both common and peculiar support equipment are managed through the ALC Support Equipment Section.

### **Hazardous Material**

Any material that is capable of posing an unreasonable risk to health, safety and property during transportation.

### **Heritage/Multi-Use Heritage Assets**

A heritage asset or artifact is any historical personal property that is retained by the CG because of historic, cultural, educational or artistic value that helps illustrate the social, educational and cultural heritage of the CG. These artifacts include, but are not limited to: lighthouse and lightship lenses, bells, life rings, life jackets, ball caps, engine order telegraphs, gyro compasses, brass citations, builder's plates, dodgers (if decorative), flags, pennants, ship's seals, ship's cachet, ship's bibles, ship's (and other) silver, binnacles, clocks, chronometers, clinometers, compasses, shipbuilder's contract (and other) models, personal equipment, clothing, medals and insignia, weapons, aviation material, original paintings and other artwork, memorabilia, and any other items which represent the uniqueness of the service to the USCG.

Multi-use heritage assets are items that are currently in operational use but are pre-designated as heritage assets for when the asset will be removed from operational use.

### **Holding Agency**

The agency which has accountability for the personal property involved.

### **Idle Property**

Idle property is defined as items not in active use or items pending disposal. Such items remain on the unit's record until final disposal has taken place.

### **Impairment of Assets**

The asset is impaired due to damage, deterioration, or engineering/construction issues that preclude it from performing its mission.

### **Industrial Plant Equipment (IPE)**

IPE is part of DOD-owned plant equipment with an acquisition cost of \$1,000 or more; used for the purpose of cutting, abrading, grinding, shaping, forming, joining, testing, measuring, heating, treating, or otherwise altering the physical, electrical, or chemical properties of materials, components, or end items entailed in manufacturing, maintenance, supply, processing, assembly, or research and development operations. IPE is further identified in joint DOD Handbooks, DLAH 4215 series.

This Manual does not address IPE, as the CG accountable property threshold is \$2,500 or above. The units shall contact Commandant (CG-844) if they utilize IPE.

### **Intangible Personal Property**

Personal property in which the existence and value of the property is generally represented by a descriptive document rather than the property itself (i.e. patents, processes, techniques, inventions, and copyrights).

### **Internal Control**

Appendix A of the revised Office of Management and Budget (OMB) Circular No. A-123, "Management's Responsibility for Internal Control" (OMB Circular A-123, Appendix A) provides specific requirements for Federal agencies to: establish internal controls over financial reporting, assess those internal controls, correct internal control deficiencies, and provide a specific assertion to the reliability of internal controls over financial reporting. The purpose of the referenced document is to describe the process, and to highlight the related internal controls over financial reporting, in accordance with OMB Circular A-123, Appendix A.

### **Internal-Use Software**

Internal Use Software (IUS) is defined as software that is developed or purchased from commercial vendors or government entities, both internally or contractor developed, to operate and support CG's programs and/or provide services (e.g. software used in project execution/management, financial, decision support systems, and administrative software).

Internal-Use Software can be purchased from commercial vendors (commercial off-the-shelf (COTS)), contractor developed (including IUS developed by other government agencies (e.g. Navy)), or internally developed IUS. (External-Use Software is defined as software available for sale to parties outside the organization, and the CG does not normally possess any external-use software.) Additional policy for accounting for CG Internal-use Software can be found in the Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series).

### **Inventory**

Inventory is tangible personal property that is (1) held for sale, (2) in the process of production for sale, or (3) to be used in the provision of services for a fee. These items are tracked in a CG inventory system at the unit level. Physical inventory procedures can be found in the Supply Policy and Procedures Manual (SPPM), COMDTINST M4400.19 (series) for non-ICP units, and the Coast Guard Uniform Supply Operations Manual, COMDTINST M4121.4 (series) for ICPs.

### **Inventory Control Point**

Any organizational unit or function that requires a recorded transaction that can be used as evidence of the existence and location of an item of property; e.g. maintenance, calibration, movement into storage, or off-site logout. It is the basis of inventory by exception.

### **LDD**

An acronym for personal property that has been lost, damaged, or destroyed (loss, damage, destruction).

### **Lease**

The granting of rights by a lessor to a lessee to possess and use real or personal property for a specified period of time, and under specified conditions, in exchange for monetary or other valuable considerations.

### **Life Cycle**

Taken together, the steps or phases experienced by an item of property from acquisition through disposition.

### **Line Item**

A single line entry on a reporting form that indicates a quantity of property having the same description.

### **Logistics**

The procurement, maintenance, and transportation of supplies, services, facilities, and equipment required to accomplish a given task.

**Logistics Support Equipment (LSE)**

Includes all equipment with a facility-related function, such as packaging, handling, storage, and stowage. These items are managed by the ALC Aviation Logistics Division (ALD).

**Lost and Found**

Personal property items unknowingly abandoned and found on premises owned or leased by the Government.

**Maintenance**

Actions taken to keep property in an existing (and desirable) state, or to preserve property from failure or decline. The department or other organizational subunit responsible for planning and carrying out maintenance processes.

**Material**

A general term for property that may be incorporated into or attached to a deliverable end item or that may be consumed or expended. It may include assemblies, components, parts, raw and processed materials, and small tools and supplies that are consumed in the production of products or the delivery of services.

**Mandatory Personal Property**

Mandatory accountable personal property is any item that must be accounted for in the CG financial system of record. These types of properties include:

1. Aircraft;
2. Electronics;
3. General Purpose;
4. Small Boats;
5. Software;
6. Vehicles; and
7. Vessels.

### **Mission Support Equipment (MSE)**

Includes hoist cameras, voice data and recording devices, etc. The appropriate ALC Airframe Product Line controls these items. Night vision devices are also included under this category but are managed through the ALC Support Equipment section.

### **Motor Vehicles**

A motor vehicle is any vehicle, self propelled or drawn by mechanical power, designed and operated principally, but not exclusively, for highway transportation of property or passengers, but does not include military designed motor vehicles (such as tanks), or vehicles not covered by 41 FMR 102-34.

### **Mutilation**

The act of making an object unfit for its intended purpose by cutting, tearing, scratching, crushing, punching, shearing, burning, neutralizing, etc.

### **Negotiated Sale**

A sale that is conducted between the seller and one buyer. It is especially useful for property with special concerns or when the buyer is required to meet certain requirements (e.g. NRC licensed, certified program, special insurances, etc.). In the negotiated sale, the seller and buyer come to an agreement on the price, based on the value of the item and the requirements for the sale.

### **Non-Capitalized Personal Property**

All Government-owned personal property that does not meet 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 has a normal life expectancy of more than two years, has continuing use as a self-contained unit, is not consumed in use, does not lose its identity when put to use, or does not ordinarily become a non-severable component of other property.

### **Non-Standard Boats**

Non-Standard Boats are specified by the Commandant, as listed in the Non-Standard Boat Operators Handbook, COMDTINST M16114.28 (series).

### **Obsolete**

Technologically outdated; no longer useful for its intended purpose. Obsolete property is frequently suitable for reutilization.

### **Optional Personal Property**

Optional personal property is any item that may be accounted for in a CG system (e.g. items that are below \$2,500 in historical cost and are not highly pilferable, etc.) at the discretion of the Accountable Property Officer (APO) and/or command cadre.

### **Oracle Fixed Asset Module (FAM)**

Oracle FAM is one module in a suite of Oracle products which are stored and managed at the CG Finance Center (FINCEN). This suite is called the Core Accounting System (CAS). Oracle FAM is the system of record for all capitalized and non-capitalized but reportable personal property in the CG.

### **Ownership**

Legal right of possession to property.

### **Packaging**

The act of applying protective materials such as wrappings, coatings, padding, and containers to items being stored or shipped or the protective materials themselves. "Packing" also carries these meanings. The terms are often used interchangeably in the vocabulary of property.

### **Packing**

See packaging. Packing is also used to describe the materials placed around one or more packages.

### **Periodic**

Occurring or recurring at intervals. In property management, the term may refer to inventories, preventive maintenance, or reports.

### **Periodic Maintenance**

Examination performed at specified intervals to ensure property condition is adequate for its intended use. It identifies needed adjustments, repairs, parts replacement, or needed restoration.

### **Personal Property**

All tangible property, including vessels, aircraft, boats, small arms, vehicles, electronics, art work, models and artifacts, with the exception of real property and records of the Federal Government.

### **Personal Property Management**

Property management is defined as a monitoring and control function, charged with assuring that organizational processes related to the lifecycle management of property support the

organization's objectives, represent sound business practices, and are compliant with applicable standards, policies, regulations, and contractual requirements.

### **Physical Inventory**

A systematic and periodic physical location, identification, and count of personal property that is actually on hand, and the comparison of those counts corresponding to the applicable property records.

### **Property Administrator (PA)**

The PA is an individual who is assigned to make adjustments within Oracle FAM.

### **Property Custodian (PC)**

The PC is a designated individual who may be a military member, Government employee, auxiliary member, or contractor assigned in writing by the APO to support program performance and manage property as long as it is required in a specific custodial area.

### **Property Records**

All documents reflecting the status of property.

### **Real Property**

Lands and land rights, buildings, and structures, including improvements and additions, and installed utility systems. The CG's definition of real property includes the intention of an asset as being permanent in its nature (such as land) or being permanently affixed to the land throughout its useful life (such as with buildings and structures). It includes equipment affixed and built into a facility as an integral part of the facility (installed equipment; such as heating systems), but not movable equipment (such as plant equipment). In many instances this term is synonymous with real estate.

### **Receiving**

Receiving is (1) the process of accepting equipment or materials into an organization or, (2) the point at which an organization's obligation, liability, and accountability begin.

### **Reconciliation**

The process of comparing property records between two systems for consistency. For example, comparing Oracle FAM reports to subsidiary system reports to ensure that property is recorded appropriately in both systems.

### **Repair**

To restore to a sound or good state after wear, partial destruction, or damage.

**Repairable**

A state in which normal repair is reasonable from the standpoint of cost, accessibility, and technical involvement.

**Reutilization**

The identification of items which are excess, idle, or no longer needed by one function or department within an organization, and the transfer of the property to a function or department that has a documented requirement.

**Salvage**

Property that, because of its condition or specialized nature, has no reasonable prospect for sale or use but which has some value in excess of its scrap value.

**Scrap**

Property that has no value except for basic material content.

**Screening**

The examination of personal property by Government or contractor employees to determine its usefulness.

**Seized**

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

**Sensitive Personal Property**

Sensitive personal property is defined as any item that requires a high degree of protection and control due to its high-risk nature or its inherent attractiveness, portability, and/or sensitivity. This type of property must be recorded in the CG financial system of record. It is an item that, regardless of value, could easily be adopted for personal use or converted to cash. It is also property for which theft, loss, or misplacement could potentially endanger public safety or community security. Sensitive personal property includes, but is not limited to the following property categories regardless of dollar value:

1. Dangerous and hazardous property;
2. Firearms, including drill weapons, stun guns and shock weapons such as stun belts with or without serial numbers;
3. Property with data storage capability;

4. Inherently portable property and property that can easily be converted to private use or has high potential for theft, such as laptop computers and personal computing devices; and
5. All property authorized for processing and/or storing classified information.

### **Shipping**

The movement of property from one geographical area to another, usually via commercial carrier.

### **Spares**

Those pieces of property that duplicate existing items but which are designed as replacements, as required, and are normally kept in reserve.

### **Stewardship**

The careful and responsible management of operations and property within one's care.

### **Surplus Personal Property**

Excess personal property no longer required by the Federal Agencies as determined by GSA.

### **Small Arms**

Small arms are defined as handguns; shoulder-fired weapons; light automatic weapons up to and including .50 caliber machine guns; recoilless rifles up to and including 106mm; mortars up to and including 81mm; rocket launchers, man-portable; grenade launchers, rifle and shoulder fired; and individually operated weapons which are portable and/or can be fired without special mounts or firing devices, and which have potential use in civil disturbances and are vulnerable to theft. CG uses a wide variety of small arms. Pistols, shotguns, and rifles are used to arm boat crew and boarding team members and machine guns are mounted aboard cutters, boats, and helicopters.

### **Standard Boats**

Standard Boats are specified by the Commandant, as listed in Naval Engineering Manual, COMDTINST M9000.6 (series).

### **Subsidiary Systems**

Operational systems that are used to maintain, track, and properly record the use of personal property. Examples of these systems include AOPS for boats and vessels, ALMIS for standardized boats and aircraft, etc. These systems must reconcile to the system of record Oracle FAM to ensure that all property is recorded accurately.

### **Survey Officer**

An individual who is designated in writing by the CO/OIC/Unit-Level Supervisor and is responsible for assigning personnel to serve as a Board of Survey Member to conduct an investigation for lost or damaged (beyond normal wear and tear) property.

### **Tagged property**

Property that by nature (value, sensitivity, or measure of control required) qualifies to receive a unique marking or tag (e.g. bar code) for identification and tracking.

### **Tangible property**

Property having physical existence that can be felt or touched and can be valued monetarily.

### **Transfer**

Transfer is (1) an approved and documented shift in accountability for property from one entity to another; or (2) to a shift in accountability for property from one entity to another via an approved process.

### **Trailers**

Trailers are non-motorized equipment with wheels designed to be pulled over public roadways by motor vehicles. CG policies regarding motor vehicles also apply to trailers that are designed to operate on public roadways.

### **Unclaimed Property**

Personal property unknowingly abandoned and found on premises owned or leased by the Government, i.e. lost and found property.

### **Utilization**

The documented use of property in the business process compared to planned use. Inherent in utilization is that non-expendable or non-consumable property is “utilized.” It is not consumed and does not lose its identity when used. Fixed assets, controlled expense items, tooling, and test equipment are utilized.

### **Valuation**

Valuation is defined as the assigning of a monetary value to property via estimation or calculation; appraisal.

### **Voluntarily Abandoned Property**

Personal property abandoned to any Federal Agency in a way that immediately vests title to the property in the Government. There must be written or circumstantial evidence that the property

was intentionally and voluntarily abandoned. This evidence should be clear that the property was not simply lost by the owner.

**Vessels**

Vessels are defined as watercraft of sixty-five feet in length or greater and capable of being used as a means of transportation on water.



**DOD Industrial Plant Equipment Requisition, DD Form 1419**

SECTION VI - CERTIFICATE OF ACCEPTANCE			
44. THE ITEM ALLOCATED IN SECTION IV OF THIS FORM <i>(X as applicable)</i>			
a. HAS BEEN PHYSICALLY INSPECTED AND IS ACCEPTABLE		b. IS ACCEPTABLE WITHOUT PHYSICAL INSPECTION	
c. IS ACCEPTED UNDER ONE OF THESE CONDITIONS:			
(1) AS IS CONDITION	(2) REPAIR REQUIRED	(3) TEST REQUIRED	(4) REBUILD/OVERHAUL REQUIRED
(5) OTHER			
d. IS NOT ACCEPTABLE <i>(A complete description of conditions making item unacceptable must be stated under REMARKS below)</i>			
45. TYPED NAME AND TITLE OF CERTIFYING OFFICIAL		46. SIGNATURE OF CERTIFYING OFFICIAL	47. DATE (YYYYMMDD)
SECTION VII - SPECIAL SHIPPING INSTRUCTIONS			
48. SHIP TO <i>(Include ZIP Code)</i>		49. FOR TRANSSHIPMENT TO <i>(Include ZIP Code)</i>	
50. MARK FOR			
51. APPROPRIATION CHARGEABLE FOR		d. PAYING OFFICE/ACTIVITY NAME AND ADDRESS <i>(Include ZIP Code)</i>	
a. PACKING/CRATING/HANDLING			
b. TRANSPORTATION			
c. OTHER			
52. SPECIAL DISTRIBUTION OF SHIPPING DOCUMENTS AND OTHER INSTRUCTIONS			
SECTION VIII - REMARKS			
53. REMARKS			

Enclosure (1) to COMDTINST M4500.5D

## **Instructions for DOD Industrial Plant Equipment Requisition, DD Form 1419**

48 CFR 1845.7102- Instructions for Preparing DD Form 1419.

- a) The contractor shall enter the essential information covering Sections I and II before submission of DD Form 1419, DOD Industrial Plant Equipment Requisition, DD Form 1419 to the Industrial Property Officer (IPO). The IPO shall review each submission for completeness and authenticity. Incomplete or invalid requests shall be returned for correction.
- b) When a suitable item is allocated in Section IV, inspection of the equipment is recommended. Notification of acceptance or rejection of the item offered must reach NASA within 30 days after allocation. A copy of the Instructions for Preparing Instructions for DOD Industrial Plan Equipment Requisition, DD Form 1419, or equivalent format, will serve as the clearance document to inspect the equipment at the storage site. Note acceptance or rejection of the item, without inspection or after inspection in Section VI. If the item is acceptable, execute Section VII. Cite the CG appropriation symbol where applicable in Section VII.
- c) The IPO shall assign a requisition number to each Instruction for Preparing Industrial Plant Equipment Requisition DD Form 1419, or equivalent format request.
- d) Next will be a four-digit entry comprised of the last digit of the current calendar year and the Julian date of the year. For example, April 15, 1997, would be written as 7095 (April 15 being the 95th day of the year). The last entry will be a four-digit number from 0001 to 9999 to sequentially number requisition forms prepared on the same date. For example, the ninth requisition prepared on April 15, 1997, would be 7095-0009, preceded by the FEDSTRIP/MILSTRIP Activity Address Code. When submitting subsequent Industrial Plant Equipment Requisition DD Forms 1419, or equivalent format, related to the item requested, the IPO shall use the same requisition number and add the alpha code to the end of the requisition number to indicate a second or third action on the basic request. Alpha "A" would indicate a second request, "B" a third, etc. In this manner, all actions, correspondence, etc., relative to a given request can be identified at all levels of processing by the use of the requisition number.
- e) Detailed directions for completing the Industrial Plant Equipment Requisition, DD Form 1419 follow. The contractor may elect to provide the required data in an equivalent format, which complies with these directions.

**Item Description.** To ensure adequate screening, the item description must be complete. For single-purpose equipment or general-purpose equipment with special features, requests must contain detailed descriptive data as to size and capacities, setting forth special operating features or particular operations required to be performed by the item.

*Block 1.* Not applicable.

*Block 2.* Enter the manufacturer's name and Federal Supply Code (FSC) for manufacturer (Cataloging Handbook H4-1) of the item requested.

Enclosure (2) to COMDTINST M4500.5D

*Block 3.* Enter the manufacturer's model style, or catalog number assigned to the equipment being requisitioned. Always use the model number, if available. The style number is the next preference. Enter "None" in this block if the model, style or catalog number is not known.

*Block 4.* Enter the first four digits of the National Stock Number, if known.

*Block 5.* Not applicable.

*Block 6.* Self-explanatory.

*Block 7.* Place an "X" in the applicable block to indicate whether there is a desire to physically inspect the item before acceptance.

*Block 8.* Self-explanatory.

*Block 9.* Enter the complete description of the item. Continue the description in Block 53 if additional space is needed.

*Block 10.* Enter the contractor's name, street address, city, state, and zip code from which the requisition is being initiated. The address should be the one to which inquiries of a technical nature will be referred. Specify the telephone number of an individual who will respond to inquiries concerning the request.

*Block 11.* Enter the contract number or document number authorizing acquisition of the items shown in Section I. This normally will be a facility contract number. Otherwise, it should be a purchase order or procurement request number.

*Block 12.* Self-explanatory.

*Block 13.* Not applicable.

*Block 14.* Disregard the "Military" block. Show the CG contract number and program for which the item is to be used.

*Block 15.* Enter the specific function to be performed by the equipment. When applicable, enter the tolerances, capacities, specifications, etc., that the equipment must satisfy.

*Block 16.* Determine the date the item must be installed to meet production requirements. From this date deduct the estimated number of days required for installation. Enter the adjusted date in this block.

*Block 17.* Enter the date by which CG must issue a Certificate of Non-availability. Determine the date by subtracting the acquisition lead time and 30 days administrative lead time from the date shown in Block 16.

*Block 18.* Enter the Defense Priority and Allocations System (DPAS) rating assigned to the contract or anticipated purchase order, if applicable.

*Block 19.* Place an “X” in the appropriate box. If for replacement, identify the item being replaced and the reason for replacement.

*Block 20.* Place an “X” in the appropriate box. Show the appropriate symbol if the answer is “yes.”

*Block 21.* Not applicable.

*Blocks 22 and 23.* In addition to the official's title and signature, type the signing official's name, office symbol or name, and telephone number plus extension. The company representative who prepares and submits the requirement to the cognizant CG certifying office should sign.

*Block 24.* Self-explanatory.

*Block 25a.* Not applicable.

*Block 25b.* Enter the name and address of the installation certifying the requirement.

*Block 25c.* This block is for signature of the property administrator or contracting officer at plant level.

*Block 25d.* Self-explanatory.

*Block 25e.* This block is for the signature of CG installation official certifying the requirement.

*Block 25f.* Self-explanatory.

*Blocks 26-29.* Self-explanatory.

Complete this section if equipment is unavailable.

*Blocks 44-47.* The requesting official signing Section II, Block 23, shall complete Section VI and shall list reasons for non-acceptance in Section VIII, Remarks, or on a separate document attached to the DOD Industrial Plan Equipment Requisition, Form DD 1419.

*Block 48.* Enter the complete name, street address, city, state, and zip code of the contractor or installation to which the item is to be shipped. Indicate railhead and truck delivery points when other than the address named.

*Blocks 49 and 50.* Self-explanatory.

*Blocks 51 a. and b.* Ensure that CG appropriation symbols are included with the work order number.

*Block 51c.* Enter the CG appropriation symbol chargeable for any special work ordered (e.g., rebuild, repair, or accessory replacement).

*Block 51d.* Enter the CG installation and office symbol for the organization that will make payment for transportation and packing, crating, and handling.

Enclosure (2) to COMDTINST M4500.5D

*Block 52.* Self-explanatory.

*Block 53.* This block can be used to expand or explain entries made in Blocks 1 through 52. When requisitioning equipment from excess listings, identify the issuing office, list number, date, control number, and item number assigned to the equipment. When requesting equipment from DOD inventories, refer to DOD instructions.

**Additional Guidance for DOD Industrial Plant Equipment Requisition, DD Form 1419**

Requisitions for DOD Excess Personal Property. Requisitions are submitted to DRMS or DLA Disposition Services (Site). See Enclosure (1) for a sample of the DOD Industrial Plant Equipment Requisition Form, Form DD 1419). The following applies:

- a) Submit requisitions via AUTODIN through the Defense Automatic Addressing System (DAAS). Units unable to use AUTODIN must forward them directly to DRMS by mail or by narrative message. (See Supply Policy and Procedures Manual (SPPM), COMDTINST M4400.19 (series)).
- b) Enter DRMS Routing Indicator Code (RIC) in record position 4-6 (S9D).
- c) RP 40 must contain alpha codes J, K, L, R, or S. (See Supply Policy and Procedures Manual (SPPM), COMDTINST M4400.19 (series)).
- d) RP 52-53 must contain Fund Code GN to identify Packing, Crating, Handling, and Transportation (PCH&T) costs. Leave blank if local pickup. PCH&T is billed to Finance Center (FINCEN) by DRMS and forwarded to Area and District units on an Internal Transfer Voucher (ITV).
- e) Use Advice Code 2J (fill or kill) in RP 65-66 or leave blank. DRMS places the requisition on the requisition retention file for sixty (60) days and furnishes Supply Status Code B1 if RP 65-66 is blank and the requested material is not available. If all the requested material does not become available during the 60-day retention period, the remaining unfilled quantity is canceled using Status Code D1.
- f) Requisitions for a specific item must contain the Disposal Turn-in Document/Electronic Turn in Document (DTID/ETID) or Excess Report Number (ERN) in RP 67-80. Enter the DTID/ETID suffix in RP 21, if applicable.
- g) RP 71 must contain the lowest acceptable Supply Condition Code if a DTID/ETID or ERN is not provided in RP 67-80. Use only Supply Condition Codes A through D. The table found in Supply Policy and Procedures Manual (SPPM), COMDTINST M4400.19 (series) provides a conversion from Supply Condition Codes to Federal Condition Codes.

Enclosure (3) to COMDTINST M4500.5D



Enclosure (4) to COMDTINST M4500.5D

Below is a sample of a completed Material Inspection and Receiving Report, DD Form 250

MATERIAL INSPECTION AND RECEIVING REPORT						Form Approved OMB No. 0704-0248	
<p>The public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0704-0248), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</p> <p><b>PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ADDRESS. SEND THIS FORM IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED IN THE DFARS, APPENDIX F-401.</b></p>							
1. PROCUREMENT INSTRUMENT IDENTIFICATION (CONTRACT) NO.		ORDER NO.		6. INVOICE NO./DATE		7. PAGE OF	8. ACCEPTANCE POINT
1234567891011		N/A		01		1 1	D
2. SHIPMENT NO.	3. DATE SHIPPED	4. B/L		5. DISCOUNT TERMS			
DFAR0001	2011DEC06	N/A TCN N/A		N/A			
9. PRIME CONTRACTOR CODE			10. ADMINISTERED BY CODE			N/A	
General Dynamics 16 Fox Street City, State, Zip			N/A			N/A	
11. SHIPPED FROM (If other than 9) CODE			12. PAYMENT WILL BE MADE BY CODE		N/A		
N/A			N/A		N/A		
13. SHIPPED TO CODE			14. MARKED FOR CODE			N/A	
U.S. Coast Guard- Sector Delaware Bay One Washington Avenue Philadelphia, PA 19147			N/A			N/A	
15. ITEM NO.	16. STOCK/PART NO.	DESCRIPTION		17. QUANTITY SHIP/REC'D"	18. UNIT	19. UNIT PRICE	20. AMOUNT
0001	D365 Motor, Serial Number 12345Z	(Indicate number of shipping containers - type of container - container number.)		1	1	\$10,000.00	\$10,000.00
21. CONTRACT QUALITY ASSURANCE				22. RECEIVER'S USE			
a. ORIGIN		b. DESTINATION		Quantities shown in column 17 were received in apparent good condition except as noted <b>SIGN HERE</b>			
<input type="checkbox"/> COA <input type="checkbox"/> ACCEPTANCE of listed items		<input type="checkbox"/> COA <input checked="" type="checkbox"/> ACCEPTANCE of listed items has		09/01/2012			
has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents. <b>SIGN HERE</b>		been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents. <b>SIGN HERE</b>		DATE RECEIVED			
09/01/2012		09/01/2012		SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE			
DATE		DATE		TYPED NAME: Accountable Property Officer			
SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE		SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE		TITLE: APO			
TYPED NAME: General Dynamics		TYPED NAME: Property Custodian		MAILING ADDRESS:			
TITLE: Supplier		TITLE: PC		One Washington Avenue Philadelphia PA 19147			
MAILING ADDRESS:		MAILING ADDRESS:		COMMERCIAL TELEPHONE NUMBER: 123-45-6789			
16 Fox Street City, State, Zip		One Washington Avenue Philadelphia PA 19147		* If quantity received by the Government is the same as quantity shipped, indicate by (X) mark; if different, enter actual quantity received below quantity shipped and encircle.			
COMMERCIAL TELEPHONE NUMBER: 987-65-4321		COMMERCIAL TELEPHONE NUMBER: 123-45-6789					
23. CONTRACTOR USE ONLY							

DD FORM 250 AUG 2000

PREVIOUS EDITION IS OBSOLETE

**Material Inspection Acceptance and Receiving Report, DHS Form 700-21**

DEPARTMENT OF HOMELAND SECURITY					DATE	
<b>MATERIAL INSPECTION ACCEPTANCE AND RECEIVING REPORT</b>						
1. CONTRACT NO. AND LATEST MODIFICATION NO.		2. ORDER NO.			3. REPORT NO.	
4. MATERIAL AND/OR SERVICES INSPECTED						
5. CONTRACTOR				6. LOCATION WHERE ITEMS WERE DELIVERED OR CONTRACTOR PERFORMED		
7. MANUFACTURER						
8. PLACE OF INSPECTION						
9. CONTRACT LINE ITEM NO(S) <i>(If applicable)</i>	INSPECTION DATES				QUANTITY	
	10. RECEIVED	11. READY	12. STARTED	13. COMPLETED	14. REJECTED	15. ACCEPTED
	PREVIOUS REPORTS	THIS REPORT	TOTAL TO DATE	19. QUANTITY ON ORDER		
16. SUBMITTED				20. ACCEPTED TO DATE		
17. REJECTED						
18. ACCEPTED				21. BALANCE REMAINING		
22. REMARKS <i>(Use Continuation Sheet for Additional Entries)</i>						
23. INSPECTED BY				24. TITLE AND TELEPHONE NUMBER		
<p>The materials and/or services listed herein have been inspected or certified test data has been examined, by me or under my supervision. The materials and/or services listed above as accepted conform to contract requirements. Those listed as rejected do not conform and may not be delivered, except as authorized under "Remarks."</p>						
25. SIGNATURE AND PRINTED NAME			26. TITLE AND TELEPHONE NUMBER		27. DATE	





Enclosure (6) to COMDTINST M4500.5D

Below is a sample of a completed Requisition and Invoice/Shipping Document, DD Form

SHIPPING CONTAINER TALLY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT											
<small>The public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Department of Defense, Executive Service Directorate (0704-0246). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</small>											
OMB No. 0704-0246 OMB approval expires Apr 30, 2009											
PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2.											
1. FROM (Include ZIP Code) U.S. Coast Guard- Sector Delaware Bay One Washington Avenue Philadelphia, PA 19147					SHEET NO. 20111218	NO. OF SHEETS 20111218	5. REQUISITION DATE 20111218	6. REQUISITION NUMBER 37050-55913-0001			
2. TO: (Include ZIP Code) U.S. Coast Guard- Headquarters 2100 2nd St. SW Washington, DC 20593					7. DATE MATERIAL REQUIRED (YYYYMMDD) 20111218	8. PRIORITY N/A	9. AUTHORITY OR PURPOSE Transfer of GP Property				
3. SHIP TO - MARK FOR					10. SIGNATURE (sending) 20111218	11a. VOUCHER NUMBER & DATE (YYYYMMDD) N/A	12. DATE SHIPPED (YYYYMMDD) 20111218	13. MODE OF SHIPMENT Ground	14. BILL OF LADING NUMBER N/A		
4. APPROPRIATIONS DATA N/A					15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO. N/A					AMOUNT	
ITEM NO. (a)	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIEL AND/OR SERVICES (b)				UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CON-TAINER (f)	CON-TAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)
001	Tag number 04LT3 Description: IRC-160ST FLIR CAMERA Serial number: 02-0001  Receiving Unit: _____ Receipt Date: _____									\$44,086.00	0.00
16. TRANSPORTATION VIA AMC OR MSC CHARGEABLE TO N/A										17. SPECIAL HANDLING N/A	
RECEIVING UNIT SIGNATURE	ISSUED BY	TOTAL CON-TAINERS	TYPE CON-TAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	CONTAINERS RECEIVED EXCEPT AS NOTED	DATE (YYYYMMDD)	BY	SHEET TOTAL	
	CHECKED BY						QUANTITIES RECEIVED EXCEPT AS NOTED	DATE (YYYYMMDD)	BY	GRAND TOTAL	
	PACKED BY						POSTED	DATE (YYYYMMDD)	BY	20. RECEIVER'S VOUCHER NO.	
	TOTAL										

DD FORM 1149, JUL 2006 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

PREVIOUS EDITION IS OBSOLETE.

Adobe Designer 8.0

**Order for Supplies or Services, Form OF-347**

ORDER FOR SUPPLIES OR SERVICES						PAGE	OF	PAGES
IMPORTANT: Mark all packages and papers with contract and/or order numbers.								
1. DATE OF ORDER		2. CONTRACT NO. (If any)		6. SHIP TO:				
3. ORDER NO.		4. REQUISITION/REFERENCE NO.		a. NAME OF CONSIGNEE				
5. ISSUING OFFICE (Address correspondence to)				b. STREET ADDRESS				
7. TO:				c. CITY		d. STATE	e. ZIP CODE	
				f. SHIP VIA				
a. NAME OF CONTRACTOR				8. TYPE OF ORDER				
b. COMPANY NAME				<input type="checkbox"/> a. PURCHASE REFERENCE YOUR: Please furnish the following on the terms and conditions specified on both sides of this order and on the attached sheet, if any, including delivery as indicated.		<input type="checkbox"/> b. DELIVERY – Except for billing instructions on the reverse, this delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above-numbered contract.		
c. STREET ADDRESS								
d. CITY		e. STATE	f. ZIP CODE	10. REQUISITIONING OFFICE				
9. ACCOUNTING AND APPROPRIATION DATA								
11. BUSINESS CLASSIFICATION (Check appropriate box(es))							12. F.O.B. POINT	
<input type="checkbox"/> a. SMALL <input type="checkbox"/> b. OTHER THAN SMALL <input type="checkbox"/> c. DISADVANTAGED <input type="checkbox"/> d. WOMEN-OWNED <input type="checkbox"/> e. HUBZone <input type="checkbox"/> f. SERVICE-DISABLED VETERAN-OWNED <input type="checkbox"/> g. WOMEN-OWNED SMALL BUSINESS (WOSB) ELIGIBLE UNDER THE WOMEN-OWNED SMALL BUSINESS PROGRAM <input type="checkbox"/> h. ECONOMICALLY DISADVANTAGED WOMEN-OWNED SMALL BUSINESS (EDWOSB)								
13. PLACE OF		14. GOVERNMENT B/L NO.		15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date)		16. DISCOUNT TERMS		
a. INSPECTION		b. ACCEPTANCE						
17. SCHEDULE (See reverse for Rejections)								
ITEM NO. (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)		
18. SHIPPING POINT		19. GROSS SHIPPING WEIGHT		20. INVOICE NO.				
21. MAIL INVOICE TO:								
SEE BILLING INSTRUCTIONS ON REVERSE		a. NAME						17(h) TOT. (Cont. pages)
		b. STREET ADDRESS (or P.O. Box)						
		c. CITY		d. STATE	e. ZIP CODE		\$	
22. UNITED STATES OF AMERICA BY (Signature)				23. NAME (Typed)				
				TITLE: CONTRACTING/ORDERING OFFICER				
AUTHORIZED FOR LOCAL REPRODUCTION PREVIOUS EDITION NOT USABLE				OPTIONAL FORM 347 (REV. 5/2011) Prescribed by GSA/FAR 48 CFR 53.213(f)				

**SUPPLEMENTAL INVOICING INFORMATION**

If desired, this order (or a copy thereof) may be used by the Contractor as the Contractor's invoice, instead of a separate invoice, provided the following statement, (signed and dated) is on (or attached to) the order: "Payment is requested in the amount of \$ \_\_\_\_\_. No other invoice will be submitted." However, if the Contractor wishes to submit an invoice, the following information must be provided: contract number (if any), order number, item number(s), description of supplies or service, sizes, quantities, unit prices, and extended totals. Prepaid shipping costs will be indicated as a separate item on the invoice. Where shipping costs exceed \$10 (except for parcel post), the billing must be supported by a bill of lading or receipt. When several orders are invoiced to an ordering activity during the same billing period, consolidated periodic billings are encouraged.

**RECEIVING REPORT**

Quantity in the "Quantity Accepted" column on the face of this order has been:  inspected,  accepted,  received by me and conforms to contract. Items listed below have been rejected for the reasons indicated.

SHIPMENT NUMBER	PARTIAL	DATE RECEIVED	SIGNATURE OF AUTHORIZED U.S. GOV'T REP.	DATE
	FINAL			
TOTAL CONTAINERS	GROSS WEIGHT	RECEIVED AT	TITLE	

**REPORT OF REJECTIONS**

ITEM NO.	SUPPLIES OR SERVICES	UNIT	QUANTITY REJECTED	REASON FOR REJECTION





**Instructions for Turn-In To DLA Disposition Services (Site), DD Form 1348-1A**

Use Turn-In To DLA Disposition Services (Site), DD Form 1348-1) or the Instruction for Turn-In To DLA Disposition Services (Site), Form DD 1348-1A as the Disposal Turn-in Document (DTID/ ETID) for transfers to DLA Disposition. The following entries are required when using the Instructions for Turn-In To DLA Disposition Services (Site), DD Form 1348-1A) form:

<b>Item Data</b>	<b>Record Position</b>	<b>Entry and Instructions</b>
Document Identifier	1 - 3	Enter A5J.
RI From	4 - 6	The RIC of the shipping activity or leave blank when shipping activity is not assigned a RIC. See Section 4-C of COMDTINST M4400.19 (series).
Media and Status Code	7	Leave blank.
Unit of Issue	23 - 24	The unit of issue of the stock or part number being turned-in.
Quantity	25 - 29	The quantity being turned-in to DLA Disposition Services (Site).
Supplementary Address	45 - 50	Enter DODAAC of pre-designated consignee DLA Disposition Services (Site). Obtain from DOD 4000.25-1-S1 Supplement 1 or local DLA Disposition Services (Site).
Signal Code	51	Leave blank.
Fund Code	52 - 53	Leave blank, except for hazardous material turn-ins. Use XP if hazardous material. Transactions must be obligated in DAFIS through the Automated Requisitioning Management System (ARMS). Obtain obligation amount from DLA Disposition Services (Site).
Distribution Code	54	Leave blank.
Retention Quantity	55 -6 1	Enter the quantity to be retained in inventory or leave blank.
Precious Metals Indicator Code	62	Enter applicable code. If not coded in ML/C and no other information is available, use code "A" in RP 62.
ADPE Identification Code	63	Enter applicable code. If no other information is available, use code "0" in RP 63.
Disposal Authority Code	64	Enter appropriate code to transfer to DLA Disposition Services (Site), the appropriate demilitarization certification, required by DOD 4160.21M-1 must be reflected in Blocks W-Y.

<b>Item Data</b>	<b>Record Position</b>	<b>Entry and Instructions</b>
Demilitarization Code	65	Code assigned per Defense Militarization Manual, DOD 4160.21M-1 When demilitarization has been accomplished prior to transfer to DLA Disposition Services (Site), the appropriate demilitarization certification required by DOD 4160.21M-1 must be reflected in locks W-Y.
Reclamation Code	66	Enter code "Y" if reclamation was performed prior to release to DLA Disposition Services (Site). Enter code "R" if reclamation is to be performed after turn-in to DLA Disposition Services. Enter code "N" if reclamation is not required.
Routing Identifier Code	67 - 69	RIC of DLA Disposition Services (Site) to receive excess. Obtain from DOD 4000.25-1-S1 Supplement 1, or local DLA Disposition Services (Site).
Ownership Code	70	Enter applicable code.
Management Code	72	Perpetuate from source document or leave blank.
Screening Code	73	Leave blank.
Unit Price	74 - 80	Enter the unit price for the NSN or part number shown in Block 25.
Suffix Code	44	Leave blank.

<b>Description</b>	<b>Block #</b>	<b>Entry and Instructions</b>
Total Price	1	Extended value of the transaction.
Ship From	2	Enter your DODAAC. Obtain from COMDTINST M5440.2 (series) or DOD 4000.25-1-S1 Supplement 1.
Mark For	4	Leave blank, except for hazardous. Enter HM if hazardous material, or HW if hazardous waste.
DOCDATE	5	Enter date document is prepared.
	6 - 8	Leave blank unless required by a commercial carrier.
Controlled Inventory Code	9	Codes are found in the web FLIS for items of supply that have been assigned an NSN. Use the code that best describes your property if you do not have an NSN.
Quantity Received	10	Leave blank – for DLA Disposition Services (Site) use.
	11-14	Leave blank unless required by commercial carrier.

<b>Description</b>	<b>Block #</b>	<b>Entry and Instructions</b>
Shelf Life Code	15	Enter appropriate code or leave blank.
Freight	16	Leave blank unless required classification by a commercial carrier.
Item Nomenclature	17	Enter as much descriptive information as possible for non-NSN items.
	18 - 21	Leave blank unless required by a commercial carrier.
Received by	22	Leave blank - for DLA Disposition Services (Site) use.
Date Received	23	Leave blank - for DLA Disposition Services (Site) use.
Document Number	24	Use document number from the Report of Excess Personal Property, Form SF 120. If no Report of Excess Personal Property, Form SF 120, create document number using procedures for the Report of Excess Personal Property, Form SF 120 (e.g., Z70098-2220-0001) (omit dashes).
National Stock Number	25	Enter stock number or part number being turned-in.
RIC/UI/QTY, etc.	26	Leave blank. (Reserved for DLA Disposition Services (Site) use.)
	27	Local use or leave blank. Local use may include: location of property, custodian's name, unit's address, telephone number and point of contact.

Enclosure (9) to COMDTINST M4500.5D



Enclosure (10) to COMDTINST M4500.5D

**Custody Receipt for Personal Property/Property Pass, DHS Form 560-1**

DEPARTMENT OF HOMELAND SECURITY CUSTODY RECEIPT FOR PERSONAL PROPERTY/PROPERTY PASS		
DESCRIPTION OF PROPERTY <i>(Include make, model, serial number, barcode number)</i>		
<b>PROPERTY ISSUED TO</b>		
NAME <i>(LAST, FIRST, MI)</i>		ORGANIZATION
BUILDING / ROOM	PHONE NUMBER	E-MAIL ADDRESS
PROPERTY OWNER <i>(Choose Owner from drop-down list)</i>		EXPIRATION DATE
<b>FOR GOVERNMENT-OWNED PROPERTY</b>		
<p>The property recipient will be relieved of accountability for this property by surrendering it to the Property Custodian in exchange for this receipt upon demand, transfer, or separation from the Government. The property must be surrendered to the Department immediately upon request.</p> <p>I understand that I am personally responsible for the property identified above, and that I may be held pecuniarily liable for its loss or damage, unless otherwise relieved of responsibility by Board of Survey action.</p> <p>I understand that the property is FOR OFFICIAL USE ONLY and it may not be transferred except by return to or approval of the issuing official.</p>		
SIGNATURE OF PROPERTY RECIPIENT		DATE
ISSUING OFFICIAL <i>(Typed or Printed Name &amp; Signature)</i>		DATE
PROPERTY MAY BE REMOVED FROM THE PREMISES? YES <i>(Choose YES or NO from drop-down list)</i>		
REMOVAL AUTHORIZED/RESTRICTED BY		
SIGNATURE OF AUTHORIZING OFFICIAL _____		

DHS Form 560-1 (3/05)

## Distribution of Copies:

Original – Issuing Official

Copy 1 – Office of Asset Management/Administrative Services

Copy 2 – Property Recipient

Enclosure (11) to COMDTINST M4500.5D

Below is a sample of a completed Custody Receipt for Personal Property/Property Pass, DHS Form 560-1

DEPARTMENT OF HOMELAND SECURITY CUSTODY RECEIPT FOR PERSONAL PROPERTY/PROPERTY PASS		
DESCRIPTION OF PROPERTY <i>(Include make, model, serial number, barcode number)</i> Flir Camera, tag # 04LT3, model # IRC160ST, serial # 02-0001 Sector Delaware Bay (OPFAC 37050)		
PROPERTY ISSUED TO		
NAME (LAST, FIRST, MI) Doe, John, B		ORGANIZATION USCG- Sector Delaware Bay
BUILDING / ROOM 123	PHONE NUMBER 123-456-7890	E-MAIL ADDRESS John.B.Doe@email.com
PROPERTY OWNER <i>(Choose Owner from drop-down list)</i>		EXPIRATION DATE 18/12/2011
FOR GOVERNMENT-OWNED PROPERTY		
The property recipient will be relieved of accountability for this property by surrendering it to the Property Custodian in exchange for this receipt upon demand, transfer, or separation from the Government. The property must be surrendered to the Department immediately upon request.		
I understand that I am personally responsible for the property identified above, and that I may be held pecuniarily liable for its loss or damage, unless otherwise relieved of responsibility by Board of Survey action.		
I understand that the property is FOR OFFICIAL USE ONLY and it may not be transferred except by return to or approval of the issuing official.		
SIGNATURE OF PROPERTY RECIPIENT <b>SIGN HERE</b>		DATE 06/12/2011
ISSUING OFFICIAL <i>(Typed or Printed Name &amp; Signature)</i> Issuing Official <b>SIGN HERE</b>		DATE 06/12/2011
PROPERTY MAY BE REMOVED FROM THE PREMISES? YES <i>(Choose YES or NO from drop-down list)</i>		
REMOVAL AUTHORIZED/RESTRICTED BY		
SIGNATURE OF AUTHORIZING OFFICIAL <b>SIGN HERE</b>		

DHS Form 560-1 (3/05)

Distribution of Copies:

- Original – Issuing Official
- Copy 1 – Office of Asset Management/Administrative Services
- Copy 2 – Property Recipient

**Instructions for Custody Receipt for Personal Property/Property Pass, DHS Form 560-1**

**General.** This form must be prepared by a Property Custodian or other authorized official for all controlled personal property that is issued for individual use. It is also used to authorize the removal of privately-owned property from a Government facility.

**Explanation of blocks.** Fill in as follows:

1. Complete description of the property, including make, model, serial number, and barcode number.
2. Name of individual receiving property or the owner of the property (for privately-owned property).
3. Property recipient's organizational component.
4. Building name (or address) and room number of property recipient.
5. Office telephone number of property recipient.
6. E-mail address of property recipient
7. Choose the property owner from the drop-down list.
8. Date by which the property must be returned or the last day privately-owned property may be removed from the premises.
9. Signature of property recipient.
10. Date signed by property recipient.
11. Printed name and signature of Property Custodian, Accountable Officer, or other Issuing Official.
12. Date signed by Issuing Official.
13. Choose "Yes" or "No" from the drop-down list to indicate whether the property may be removed from the premises.
14. Use the drop-down list to choose the name of the official who authorized or restricted the removal of the property. The Authorizing Official must also sign the Custody Receipt.

**Note.** For Government-owned property, all blocks must be filled in. For privately-owned property, fill in the blocks in the "Property Issued To" section, choose "Yes" (Property may be removed from the premises), and enter name/signature of authorizing official.

Enclosure (12) to COMDTINST M4500.5D

Distribution of Copies. The original signed copy shall be retained by the Issuing Official. One copy must be forwarded to the Office of Asset Management, Administrative Services, Management Directorate. A second copy shall be retained by the property recipient as evidence of authorization to remove the property from the premises.

Adjustment Form, Form CG-3114

U.S. DEPARTMENT OF HOMELAND SECURITY U. S. COAST GUARD CGC3114 (Rev. B-04)		<b>ADJUSTMENT FORM</b>			
STOCK NUMBER, GROUP OR CLASS		STORES ACCOUNT		ADJUSTMENT NUMBER	
TYPE ADJUSTMENT <input type="checkbox"/> PRICE <input type="checkbox"/> INVENTORY <input type="checkbox"/> GROUP OR CLASS LEDGER			RECEIPT DOCUMENT NUMBER		
ITEM		QUANTITY		UNIT PRICE	
ON STOCK RECORD					
RECEIVED					
ON HAND AND RECEIVED					
NEW UNIT PRICE					
PREVIOUS GROUP OR CLASS VALUE					
CURRENT GROUP OR CLASS VALUE					
ADJUSTMENT <input type="checkbox"/> GAIN <input type="checkbox"/> LOSS					
REASONS FOR ADJUSTMENT					
SIGNATURE				DATE	

PREVIOUS EDITION MAY BE USED

Enclosure (13) to COMDTINST M4500.5D

**Report of Exchange/Sale, Form CG-4502**

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard <b>REPORT OF EXCHANGE/SALE</b>							
1. DATE	2. REPORT NUMBER	3. UNIT NAME			4. ATU	5. OPFAC	
6. PERSONAL PROPERTY EXCHANGE/SOLD							
(a) ITEM	(b) TAG NUMBER	(c) SERIAL NUMBER	(d) DESCRIPTION	(e) DATE OF SALE	(f) FEDERAL SUPPLY CLASSIFICATION CODE	(g) ACQUISITION COST	(h) EXCHANGE ALLOWANCE/ NET PROCEEDS
(i) CLASSIFICATION: <input type="checkbox"/> Exchange <input type="checkbox"/> Sale    (j) SALES PROCEEDS ACCOUNT:							
(k) Does property requested for the purposes of exchange/sale meet all of the criteria listed in CFR 102-39? <input type="checkbox"/> Yes <input type="checkbox"/> No							
7. Name of Property Custodian				Signature		Date	
8. Name of Accountable Property Officer (APO)				Signature		Date	
9. REPORT REVIEW AND APPROVAL							
(a) <input type="checkbox"/> COMMANDING OFFICER <input type="checkbox"/> OFFICER-IN-CHARGE <input type="checkbox"/> UNIT LEVEL SUPERVISOR				<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved The exchange/sale of personal property complies with the Code of Federal Regulations Section 102-39. <input type="checkbox"/> Yes <input type="checkbox"/> No			
Name		Title/Position		Signature		Date	
(b) REGIONAL MANAGERS (specify)				<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date	
(c) PROGRAM (specify)				<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date	
(d) FINAL AUTHORITY (specify)				<input type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date	
10. PERSONAL PROPERTY TO BE ACQUIRED							
(a) ITEM	(b) MANUFACTURER MAKE	(c) MANUFACTURER MODEL	(d) DESCRIPTION	(e) DATE OF EXCHANGE	(f) FEDERAL SUPPLY CLASSIFICATION CODE	(g) ACQUISITION COST	(h) VENDOR
11. Supplemental Information							

Below is a sample of a completed Report of Exchange/Sale, Form CG-4502

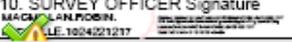
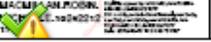
DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard REPORT OF EXCHANGE/SALE							
1. DATE 10/01/2012		2. REPORT NUMBER 70098-1234-0001		3. UNIT NAME CGC Bernard C Webber		4. ATU 22	5. OFFAC 70098
6. PERSONAL PROPERTY EXCHANGE/SOLD							
(a) ITEM	(b) TAG NUMBER	(c) SERIAL NUMBER	(d) DESCRIPTION	(e) DATE OF SALE	(f) FEDERAL SUPPLY CLASSIFICATION CODE	(g) ACQUISITION COST	(h) EXCHANGE ALLOWANCE/ NET PROCEEDS
001	2XXT8	1234567 8XXXX	Computer, Desktop	10/02/12	7025	1000.00	\$100.00
(i) CLASSIFICATION: <input type="checkbox"/> Exchange <input checked="" type="checkbox"/> Sale				(j) SALES PROCEEDS ACCOUNT: 2/1/1234/123/12/0/12345/12345/1234			
(k) Does property requested for the purposes of exchange/sale meet all of the criteria listed in CFR 102-39? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
7. Name of Property Custodian Jane Q. Doe				Signature MAGILLAN,ROBIN MIDSE LE 1004221217		Date 10/19/2012	
8. Name of Accountable Property Officer (APO) John Q. Public				Signature MAGILLAN,ROBIN MIDSE LE 1004221217		Date 10/19/2012	
9. REPORT REVIEW AND APPROVAL							
(a) <input type="checkbox"/> COMMANDING OFFICER <input checked="" type="checkbox"/> OFFICER-IN-CHARGE <input type="checkbox"/> UNIT LEVEL SUPERVISOR				<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
The exchange/sale of personal property complies with the Code of Federal Regulations Section 102-39. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
Name John M. Legate		Title/Position LT, USCG		Signature MAGILLAN,ROBIN MIDSE LE 1004221217		Date 10/19/2012	
(b) REGIONAL MANAGERS (specify)				<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date	
(c) PROGRAM (specify)				<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date	
(d) FINAL AUTHORITY (specify) Commanding officer				<input checked="" type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name Commander		Title/Position Commanding Officer		Signature MAGILLAN,ROBIN MIDSE LE 1004221217		Date 10/19/2012	
10. PERSONAL PROPERTY TO BE ACQUIRED							
(a) ITEM	(b) MANUFACTURER MAKE	(c) MANUFACTURER MODEL	(d) DESCRIPTION	(e) DATE OF EXCHANGE	(f) FEDERAL SUPPLY CLASSIFICATION CODE	(g) ACQUISITION COST	(h) VENDOR
0001	De11	E2200	Computer, Desktop	10/5/12	7020	500.00	De11 Incorporated
11. Supplemental information Write any supplemental information in this block of the form.							

Report of Survey, Form CG-5269

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard REPORT OF SURVEY								
1. DATE		2. SURVEY NUMBER		3. UNIT NAME			4. ATU	5. OPFAC
<b>6. REQUEST FOR SURVEY</b>								
(a) ITEM	(b) TAG NUMBER	(c) MAJOR CATEGORY	(d) MINOR CATEGORY	(e) SERIAL NUMBER	(f) DESCRIPTION	(g) ACQUISITION DATE	(h) ACQUISITION COST	
7. REASON FOR SURVEY: <input type="checkbox"/> Lost <input type="checkbox"/> Missing <input type="checkbox"/> Damage ( <i>beyond normal wear and tear</i> )				8. Name of Property Custodian		Signature	Date	
<b>9. APPOINTMENT OF BOARD MEMBERS</b>								
Board Member Names and Grades			a)		b)			
c)			d)		e)			
I, hereby authorize the following individuals to serve on the Board of Survey.			10. SURVEY OFFICER Signature		Name	Date		
<b>11. SURVEY REPORT AND BOARD RECOMMENDATION</b> ( <i>Provide additional sheets as necessary</i> )								
(a)								
(b) Is neglect, misuse, dishonesty, willful destruction, or theft suspected? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, refer to Administrative Investigations Manual COMDTINST M5830.1 (series) and CG Claims and Litigations Manual COMDTINST M5890.9 (series)								
12. Item(s) surveyed in accordance with Coast Guard regulation by: <i>Signatures and Dates (Board Members)</i>			a)		b)			
c)			d)		e)			
<b>13. SURVEY REPORT REVIEW AND APPROVAL</b>								
(a) <input type="checkbox"/> COMMANDING OFFICER <input type="checkbox"/> OFFICE-IN-CHARGE <input type="checkbox"/> UNIT LEVEL SUPERVISOR			<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved					
Have appropriate actions been taken to reduce the loss/missing/damage of property? <input type="checkbox"/> Yes <input type="checkbox"/> No   Specify: _____								
Name		Title/Position		Signature		Date		
(b) REGIONAL MANAGERS ( <i>specify</i> )			<input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date		
(c) PROGRAM ( <i>specify</i> )			<input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date		
(d) FINAL AUTHORITY ( <i>specify</i> )			<input type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date		
14. Disposition Instructions								
15. Supplemental Information								

Enclosure (15) to COMDTINST M4500.5D

Below is a sample of a completed Report of Survey, Form CG-5269

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard REPORT OF SURVEY							
1. DATE 10/5/2011		2. SURVEY NUMBER 70098-1234-0001		3. UNIT NAME CGC Bernard C Webber		4. ATU 22	5. OPFAC 70098
6. REQUEST FOR SURVEY							
(a) ITEM	(b) TAG NUMBER	(c) MAJOR CATEGORY	(d) MINOR CATEGORY	(e) SERIAL NUMBER	(f) DESCRIPTION	(g) ACQUISITION DATE	(h) ACQUISITION COST
001	2XXT8	Capitalized	GPP	123456XXX	Computer, Desktop	01/02/2010	\$500.00
7. REASON FOR SURVEY: <input checked="" type="checkbox"/> Lost <input type="checkbox"/> Missing <input type="checkbox"/> Damage (beyond normal wear and tear)				8. Name of Property Custodian Robin M. MacMillan		Signature 	Date
9. APPOINTMENT OF BOARD MEMBERS							
Board Member Names and Grades			a) Board Member 1		b) Board Member 2		
c) Board Member 3			d) Board Member 4		e) Board Member 5		
I, hereby authorize the following individuals to serve on the Board of Survey.			10. SURVEY OFFICER Signature  ROBIN M. MACMILLAN ALE 1614221217		Name Robin M. MacMillan	Date 10/18/2012	
11. SURVEY REPORT AND BOARD RECOMMENDATION (Provide additional sheets as necessary)							
(a) A report of survey was initiated because during the annual physical inventory the above listed asset was not on board. After further investigation, the computer was sent to DRMO without supporting documentation. Request that the computer be removed from ORACLE and that the unit be reminded about the importance of maintaining supporting documentation from acquisition (cradle) to final disposition (grave).							
(b) Is neglect, misuse, dishonesty, willful destruction, or theft suspected? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, refer to Administrative Investigations Manual COMDTINST M5830.1 (series) and CG Claims and Litigations Manual COMDTINST M5890.9 (series)							
12. Item(s) surveyed in accordance with Coast Guard regulation by: Signatures and Dates (Board Members)		a) Sign Here		b) Sign Here			
c) Sign Here		d) Sign Here		e) Sign Here			
13. SURVEY REPORT REVIEW AND APPROVAL							
(a) <input checked="" type="checkbox"/> COMMANDING OFFICER <input type="checkbox"/> OFFICE-IN-CHARGE <input type="checkbox"/> UNIT LEVEL SUPERVISOR				<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Have appropriate actions been taken to reduce the loss/missing/damage of property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specify: <u>Improved record keeping</u>							
Name John Q. Public		Title/Position Commanding Officer		Signature 		Date 10/19/2012	
(b) REGIONAL MANAGERS (specify)			<input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
Name		Title/Position		Signature		Date	
(c) PROGRAM (specify)			<input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
Name		Title/Position		Signature		Date	
(d) FINAL AUTHORITY (specify) Commanding Officer			<input checked="" type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority		<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
Name Commander		Title/Position Commanding Officer		Signature 		Date 10/19/2012	
14. Disposition Instructions							
15. Supplemental Information Please ensure that the PPA removes the asset from ORACLE FAM upon approval of this Report of Survey.							

CG-5269 (10/12)

Reset

## **Supply Condition Codes/Disposal Codes**

This is a two-character combination of the "Supply" condition code and the "Disposal" condition code.

### **Supply Code:**

#### **A - Serviceable - Issuable without Qualification**

New, used, repaired, or reconditioned material that is serviceable and issuable to all customers without limitations or restrictions. Includes material with more than six months of shelf life remaining.

#### **B - Serviceable - Issuable with Qualifications**

New, used, repaired, or reconditioned material which is serviceable and issuable for its intended purpose but which is restricted from issue to specific units, activities, or geographical areas by reason of its limited usefulness or short service life expectancy. Includes material with three to six months of shelf life remaining.

#### **C - Serviceable - Priority Issue**

Material which is serviceable and issuable to selected customers, but which must be issued before Condition A and B material to avoid loss as a usable asset. Includes material with less than three months shelf life.

#### **D - Serviceable - Test/Modification**

Serviceable material that requires test, alteration, modification, conversion or disassembly. This does not include items that must be inspected or tested immediately prior to issue.

#### **E - Unserviceable - Limited Restoration**

Material that involves only limited expense or effort to restore to serviceable condition and that is accomplished in the storage activity where the material is located.

#### **F - Unserviceable - Repairable**

Economically repairable material that requires repair, overhaul, or reconditioning.

#### **G - Unserviceable - Incomplete**

Material requiring additional parts or components to complete the end item prior to issue.

#### **H - Unserviceable - Condemned**

Material that has been determined to be unserviceable and does not meet repair criteria.

**S - Unserviceable - Scrap**

**Disposal Codes:**

**1. New**

Property which is in new condition or unused condition and can be used immediately without modifications or repairs.

**4 Usable**

Property that shows some wear, but can be used without significant repair.

**7 Repairable**

Property which is unusable in its current condition but can be economically repaired.

**X Salvage**

Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.

**S Scrap**

Property that has no value except for basic material content.

## **Boards of Survey and Monetary Compensation**

When a finding made by the Survey Officer or Board of Survey members for personal property discloses information indicating negligence, misuse, dishonesty, or willful destruction, the Survey Officer must recommend convening a Board of Survey. The Board of Survey fully investigates each survey report in accordance with the Administrative Investigations Manual, COMDTINST M5830.1 (series) and the Coast Guard Claims and Litigation Manual, COMDTINST M5890.9 (series), and makes written findings as to the facts surrounding the loss, damage, or destruction of the property.

All evidence, testimony, and other data considered during the investigation must be clearly documented. After completion of the investigation, either a finding of no responsibility or a finding of employee responsibility must be made for each Report of Survey, Form CG-5269, and, if an employee is responsible, a recommendation of disciplinary action or pecuniary liability should be given.

- A. An employee will not be held responsible for performing or failing to perform an action due to reasonable error of judgment or a normal physical limitation. Recommendations involving pecuniary liability shall be based on evidence of willful intent or gross negligence of the individual. Refer the Report of Survey, Form CG-5269 to the approving official upon completion of the investigation. The approving official shall approve the findings and recommendations or direct further investigation by the Board of Survey.
- B. A Report of Survey, Form CG-5269 shall not be summarily disapproved. A Completed Report of Survey, Form CG-5269 where no employee responsibility is involved shall be referred to the APO to take appropriate action (transfer, scrap, or expend from record, etc.) as required. Further action on a Report of Survey, Form CG-5269 which involves employee responsibility shall be taken as prescribed below.
- C. When an individual is found to be liable for lost, destroyed or damaged property, the following actions may be taken against an individual in question:
  1. Disciplinary Action. When consideration of disciplinary action is recommended and approved by the convening authority, refer the matter through appropriate supervisory or command channels for further action in accordance with applicable regulations pertaining to disciplinary procedures. If pecuniary liability is not involved, the APO must take any appropriate final action.

2. Pecuniary Liability: When consideration of pecuniary liability is recommended and approved, forward a written notification, via the cognizant legal officer, to the individual(s) concerned, citing the investigation findings and requesting voluntary restitution. The APO shall determine the pecuniary liability jointly with the servicing accounting activity as follows:

Lost, Destroyed, or Irreparably Damaged Property	Repairable Property
The charge shall be the original cost or replacement value of the property less an allowance for depreciation. Credit for scrap or salvage, if applicable, must also be allowed.	The cost of restoring the property to a condition comparable to that just prior to damage will be charged, provided such cost does not exceed the depreciated value or replacement cost of the property.

Pecuniary Liability

- D. If the individual(s) agree(s) to make voluntary restitution, refer the Report of Survey, Form CG-5269 to the appropriate accounting office for collection. The APO must close the case when notified by the accounting activity that the collection has been made.

Indicate on the Report of Survey, Form CG-5269 that reimbursement has been tentatively accepted. The amount of reimbursement must not be more than the estimated value reported on the Report of Survey, Form CG-5269. The report must indicate the Board's opinion as to acceptance of reimbursement. If the reimbursement is approved, remove the deposit from the suspense account and deposit to the credit of the miscellaneous receipt account called Recoveries for Government Property Lost or Damaged. In the event it is determined that the person(s) should not reimburse the Government, the deposit shall be refunded.

- E. If the individual(s) does not make voluntary restitution, the approving official must obtain a written opinion from the legal staff regarding filing a claim against the individual(s). Further action on the survey must be predicated on guidance received from counsel.

## **Instructions for Lost and Found Property**

The CG has an obligation to return any lost property that is found by any CG units. Lost and found property includes unclaimed personal effects which are personal property items unknowingly abandoned and found on premises owned or leased by the Government.

### **Privately Owned Property**

Privately-owned property applies to this section. Misplaced CG property is returned to stock and if excess or unserviceable, the property is disposed of in the normal manner.

#### **A. Inventory Board**

When privately-owned personal effects are found or come into custody or control of the CG that have been lost or left unclaimed for any reason by the owner, the CO or OIC appoints a board of one or more commissioned or non-commissioned officers or civilian employees. The board examines the property and records the inventory on the Personal Effects Inventory and Disposition Form, Form CG-3853. The inventory board removes any classified matter, indecent material, and any articles likely to injure personnel from the personal effects. The material so removed is not recorded on the inventory and is disposed of in such a manner as may be approved by the officer who appointed the board. The board conducts diligent inquiries to ascertain or locate the owner or owners (or their heirs), next of kin, or legal representative. Pending inquiries, the property is afforded safekeeping by the unit/department having physical custody to prevent theft, pilferage, or unwarranted deterioration. Property in this category which the board has been able to identify as belonging to an individual, by reason of name, service number, or other identification, is segregated and tagged with the name of the person believed to be the owner.

Toilet articles, cosmetics, used or soiled personal items, and undergarments having no value except to the original owner are excluded. List these items on the Personal Effects Inventory and Disposition Form, Form CG-3853, discard them, and note such action on the inventory listing.

#### **B. When the Owner Has Been Determined**

1. The property may be claimed by the owner, the heirs of the state or next of kin, or legal representative at any time prior to disposition. If subject property is claimed by anyone other than the owner, the transmittal letter or document must contain the following statement:

"The action of the CG in transmitting the property does not vest title in the recipient. Such property is forwarded to you to be retained or disposed of as custodian in accordance with the laws of the State of (the owner's residence)."

2. If the property is not claimed, or if the owner, the heirs of the estate or next of kin, or legal representative are not found, the property may not be disposed of until the expiration of forty-five (45) calendar days following the date when notice giving the intended disposal date is sent by certified or registered mail to that person at their last known address. Include a statement similar to the following in the notice:

"In conformity with the provisions of Title 10 USC section 2575, you are hereby advised that the property described above will be disposed of on (date and location). A request for the return of the property will be honored if received prior to the date specified. Request for return of the property after the specified date will be honored only if disposition has not been made."

3. If the board determines that packing, handling, transporting, or other charges are not a responsibility of the Government, modify the above statement to so advise the prospective recipient. In this instance, indicate the manner in which payment for these charges will be made.
4. The board must, at its discretion, include with the notice specified in this enclosure, a release document. If the release document, properly executed, is returned by the owner, the heirs of the estate or next of kin, or legal representative, the material listed thereon becomes the property of the Government and is processed through normal disposal channels.

#### C. When the Owner Has Not Been Determined

When diligent efforts to determine the owner, the heirs of the estate, or next of kin, or his legal representative are unsuccessful, the property may be retained for official use or turned in to DLA Disposition Services (Site) for disposal. If retained for official use, title will vest to the CG after waiting for a period of 30 days. Property with a fair market value of \$300.00 or more must not be turned into the DLA Disposition Services (Site) for disposition until forty-five (45) days after the date it is received at the designated storage point. Storage, unless otherwise specified, is at the installation having physical custody of the property.

If the CO or OIC of afloat and ashore units determine that property cannot be returned to owners within a reasonable period of time, process it in accordance with this section for abandonment and destruction.

**Report of Excess Personal Property, Form CG-4501**

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard <b>REPORT OF EXCESS PERSONAL PROPERTY</b>							
1. DATE	2. REPORT NUMBER	3. UNIT NAME			4. ATU	5. OPFAC	
6. EXCESS PERSONAL PROPERTY INFORMATION							
(a) ITEM	(b) TAG NUMBER	(c) MAJOR CATEGORY	(d) MINOR CATEGORY	(e) MAKE/MODEL	(f) SERIAL NUMBER	(g) DESCRIPTION	(h) ACQUISITION COST
7. PROPERTY DESCRIPTION <i>(provide additional sheets if necessary)</i>							
(a) Describe the item in detail, present condition, Disposal Code (1, 4, 7, X, or S), FSC Code, NSN, NIIN, repairs required to return to full services, DEMIL code (required), and anything else a potential owner/operator would want to know, etc. Unit to provide photo of asset.							
(b) Have you completed and provided the supplemental form associated with the FSC code of the reported property? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, complete the supplemental information before approvals.							
8. Name of Property Custodian				Signature		Date	
9. Name of Accountable Property Officer (APO)				Signature		Date	
10. REVIEW AND APPROVAL OF EXCESS PERSONAL PROPERTY							
(a) <input type="checkbox"/> COMMANDING OFFICER <input type="checkbox"/> OFFICER-IN-CHARGE <input type="checkbox"/> UNIT LEVEL SUPERVISOR				<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
Name		Title/Position		Signature		Date	
(b) REGIONAL MANAGERS <i>(specify)</i>				<input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	
Name		Title/Position		Signature		Date	
(c) PROGRAM <i>(specify)</i>				<input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	
Name		Title/Position		Signature		Date	
(d) FINAL AUTHORITY <i>(specify)</i>				<input type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	
Name		Title/Position		Signature		Date	
11. Disposal Instructions							

Enclosure (19) to COMDTINST M4500.5D

Below is a sample of a completed Report of Excess Personal Property, Form CG-4501

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard REPORT OF EXCESS PERSONAL PROPERTY							
1. DATE 10/5/2011	2. REPORT NUMBER 70098-1234-0001	3. UNIT NAME CGC Bernard C Webber	4. ATU 22	5. OPFAC 70098			
6. EXCESS PERSONAL PROPERTY INFORMATION							
(a) ITEM	(b) TAG NUMBER	(c) MAJOR CATEGORY	(d) MINOR CATEGORY	(e) MAKE/MODEL	(f) SERIAL NUMBER	(g) DESCRIPTION	(h) ACQUISITION COST
001	2XJX2	General Purpose	Non Cap	Dell D610	123456XXX	Computer, Desktop Docking Station	\$1200.00
7. PROPERTY DESCRIPTION <i>(provide additional sheets if necessary)</i>							
<p>(a) Describe the item in detail, present condition, Disposal Code (1, 4, 7, X, or S), FSC Code, NSN, NIIN, repairs required to return to full services, DEMIL code (required), and anything else a potential owner/operator would want to know, etc. Unit to provide photo of asset.</p> <p>Description: Computer, Desktop                      Disposal Code 4 -repairs needed                      FSC 7010                      NSN: 7010-00-282-9799                      NIIN: 00-282-9799                      Date of Acquisition: 06/15/2001</p>							
(b) Have you completed and provided the supplemental form associated with the FSC code of the reported property? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If no, complete the supplemental information before approvals.							
8. Name of Property Custodian Commander		Signature 		Date 10/18/2012			
9. Name of Accountable Property Officer (APO) Commander		Signature 		Date 10/18/2012			
10. REVIEW AND APPROVAL OF EXCESS PERSONAL PROPERTY							
(a) <input checked="" type="checkbox"/> COMMANDING OFFICER <input type="checkbox"/> OFFICER-IN-CHARGE <input type="checkbox"/> UNIT LEVEL SUPERVISOR		<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved					
Name Commander		Title/Position Commanding Officer		Signature 		Date 10/18/2012	
(b) REGIONAL MANAGERS <i>(specify)</i>		<input type="checkbox"/> N/A			<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
Name		Title/Position		Signature		Date	
(c) PROGRAM <i>(specify)</i>		<input type="checkbox"/> N/A			<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
Name		Title/Position		Signature		Date	
(d) FINAL AUTHORITY <i>(specify)</i>		<input checked="" type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority			<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
Name Commander		Title/Position Commanding Officer		Signature 		Date 10/19/2012	
11. Disposal Instructions							

CG-4501 (10/12)

Reset



**Report of Abandonment/Destruction Personal Property, Form CG-5598**

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard								
<b>REPORT OF ABANDONMENT/DESTRUCTION PERSONAL PROPERTY</b>								
1. DATE		2. REPORT NUMBER		3. UNIT NAME			4. ATU	5. OPFAC
6. REQUEST FOR ABANDONMENT/DESTRUCTION								
(a) ITEM	(b) TAG NUMBER	(c) MAJOR CATEGORY	(d) MINOR CATEGORY	(e) SERIAL NUMBER	(f) DESCRIPTION	(g) DISPOSAL ACTION	(h) ACQUISITION COST	(i) FSC CODE
7. REASON(S) FOR ABANDONMENT/DESTRUCTION								
(a) The property listed above was destroyed based on any of the following reasons: <input type="checkbox"/> The property has no commercial value. <input type="checkbox"/> The estimated cost of continued care and handling would exceed the estimated proceeds from its sale. <input type="checkbox"/> Donation of the property is not feasible. <input type="checkbox"/> End of service life due to fair wear and tear. <input type="checkbox"/> Beyond economical repair (65% of acquisition price) due to fair wear and tear. <input type="checkbox"/> Other: _____ <input type="checkbox"/> The transportation of this item to a qualified recycling program (QRP) activity or the closest DLA Disposition Services is cost prohibitive.								
(b) Other Information: <input type="checkbox"/> This item is not historical personal property and has not been classified as an object or structure by the National Historical Preservation Act (NHPA) and the National Environmental Policy Act (NEPA). <input type="checkbox"/> This item IS classified as hazardous material (All items containing hazardous material (copier, refers, freezers, items containing asbestos, air conditioners, computers, etc.) must obtain signature of appropriate officer (see below)).								
I certify that disposal of the item would not constitute a threat or endangerment to public safety and all hazardous material has been removed.				HAZMAT OFFICER Signature			Date	
I certify that copier drum or hard disk recording surface has been destroyed by using a degausser, power sander, emery wheel or other abrasive device.				SECURITY OFFICER Signature			Date	
8. Name of Property Custodian				Signature			Date	
9. Name of Accountable Property Officer (APO)				Signature			Date	
10. REVIEW AND APPROVAL OF ABANDONMENT/DESTRUCTION								
(a) <input type="checkbox"/> COMMANDING OFFICER		<input type="checkbox"/> OFFICER-IN-CHARGE		<input type="checkbox"/> UNIT LEVEL SUPERVISOR		<input type="checkbox"/> Approved		<input type="checkbox"/> Disapproved
Name		Title/Position		Signature		Date		
(b) REGIONAL MANAGERS (specify)				<input type="checkbox"/> N/A		<input type="checkbox"/> Approved		<input type="checkbox"/> Disapproved
Name		Title/Position		Signature		Date		
(c) PROGRAM (if appropriate) (specify)				<input type="checkbox"/> N/A		<input type="checkbox"/> Approved		<input type="checkbox"/> Disapproved
Name		Title/Position		Signature		Date		
(d) FINAL AUTHORITY (specify)				<input type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority		<input type="checkbox"/> Approved		<input type="checkbox"/> Disapproved
Name		Title/Position		Signature		Date		
11. Other Instructions					12. Recipient			

Enclosure (20) to COMDTINST M4500.5D

Below is a sample of a completed Report of Abandonment/Destruction Personal Property,  
Form CG-

5598

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard REPORT OF ABANDONMENT/DESTRUCTION PERSONAL PROPERTY									
1. DATE 10/01/2012		2. REPORT NUMBER 70098-1234-0001		3. UNIT NAME CGC Bernard C Webber			4. ATU 22	5. OPFAC 70098	
6. REQUEST FOR ABANDONMENT/DESTRUCTION									
(a) ITEM	(b) TAG NUMBER	(c) MAJOR CATEGORY	(d) MINOR CATEGORY	(e) SERIAL NUMBER	(f) DESCRIPTION	(g) DISPOSAL ACTION	(h) ACQUISITION COST	(i) FSC CODE	
001	2XXXT8	Capitalized	General Purpose	1234567X XX	Computer, Desktop	Recycled	1000.00	7025	
7. REASON(S) FOR ABANDONMENT/DESTRUCTION									
(a) The property listed above was destroyed based on any of the following reasons: <input checked="" type="checkbox"/> The property has no commercial value. <input type="checkbox"/> The estimated cost of continued care and handling would exceed the estimated proceeds from its sale. <input type="checkbox"/> Donation of the property is not feasible. <input type="checkbox"/> End of service life due to fair wear and tear. <input type="checkbox"/> Beyond economical repair (85% of acquisition price) due to fair wear and tear. <input type="checkbox"/> Other: _____ <input type="checkbox"/> The transportation of this item to a qualified recycling program (QRP) activity or the closest DLA Disposition Services is cost prohibitive.									
(b) Other information: <input type="checkbox"/> This item is not historical personal property and has not been classified as an object or structure by the National Historical Preservation Act (NHPA) and the National Environmental Policy Act (NEPA). <input type="checkbox"/> This item IS classified as hazardous material (All items containing hazardous material (copier, refers, freezers, items containing asbestos, air conditioners, computers, etc.) must obtain signature of appropriate officer (see below)).									
I certify that disposal of the item would not constitute a threat or endangerment to public safety and all hazardous material has been removed.				HAZMAT OFFICER Signature			Date		
I certify that copier drum or hard disk recording surface has been destroyed by using a degausser, power sander, emery wheel or other abrasive device.				SECURITY OFFICER Signature			Date		
8. Name of Property Custodian John Q. Public				Signature  MACKILLAN,ROBIN LLE.102422121			Date 10/19/2012		
9. Name of Accountable Property Officer (APO) John M. Legate, LT, USCG				Signature  MACKILLAN,ROBIN LLE.102422121			Date 10/19/2012		
10. REVIEW AND APPROVAL OF ABANDONMENT/DESTRUCTION									
(a) <input checked="" type="checkbox"/> COMMANDING OFFICER <input type="checkbox"/> OFFICER-IN-CHARGE <input type="checkbox"/> UNIT LEVEL SUPERVISOR				<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved					
Name Commander		Title/Position Commanding officer		Signature  MACKILLAN,ROBIN LLE.102422121			Date 10/19/2012		
(b) REGIONAL MANAGERS (specify)				<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved					
Name		Title/Position		Signature			Date		
(c) PROGRAM (if appropriate) (specify)				<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved					
Name		Title/Position		Signature			Date		
(d) FINAL AUTHORITY (specify) Commanding Officer				<input checked="" type="checkbox"/> CO/OINC/UNIT LEVEL SUPERVISOR is Final Authority <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved					
Name Commander		Title/Position Commanding officer		Signature  MACKILLAN,ROBIN LLE.102422121			Date 10/19/2012		
11. Other Instructions Asset will be recycled.				12. Recipient ACME Recycling Center 1234 Can Drive Virginia Beach, VA 23452					

CG-5598 (10/12)

Reset



**Witness to Abandonment/Destruction Personal Property, Form CG-5598A**

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard <b>WITNESS TO ABANDONMENT/DESTRUCTION</b>				
1. DATE	2. REPORT NUMBER	3. UNIT NAME	4. ATU	5. OPFAC
6. ADMINISTRATIVE APPROVAL FOR ABANDONMENT/DESTRUCTION				
Select the appropriate administrative approval and input report number for the Abandonment/Destruction of property. <i>(Ensure that the appropriate Report is attached to this form.)</i>				
<input type="checkbox"/> Report of Survey (CG-5269)		Report Number		
<input type="checkbox"/> Report of Excess Personal Property (CG-4501)		Report Number		
<input type="checkbox"/> Report of Abandonment/Destruction (CG-5598)		Report Number		
7. WITNESSES				
(a) Notes				
(b) I have personally witnessed the Abandonment/Destruction of the described personal property by the destruction officer on the date stated herein.				
	Name	Title/Position	Signature	Date
Witness 1				
Witness 2				
Supplemental Information				

Enclosure (21) to COMDTINST M4500.5D

Below is a sample of a completed Witness to Abandonment/Destruction Personal Property, Form CG-5598A

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard <b>WITNESS TO ABANDONMENT/DESTRUCTION</b>				
1. DATE	2. REPORT NUMBER	3. UNIT NAME	4. ATU	5. OPFAC
10/05/12	70098-1230-0001	CGC Bernard C Webber	22	70098
6. ADMINISTRATIVE APPROVAL FOR ABANDONMENT/DESTRUCTION				
Select the appropriate administrative approval and input report number for the Abandonment/Destruction of property. <i>(Ensure that the appropriate Report is attached to this form.)</i>				
<input checked="" type="checkbox"/> Report of Survey (CG-5269) <input type="checkbox"/> Report of Excess Personal Property (CG-4501) <input checked="" type="checkbox"/> Report of Abandonment/Destruction (CG-5598)		Report Number 70098-1234-0001 Report Number Report Number 70098-1234-0002		
7. WITNESSES				
(a) Notes				
(b) I have personally witnessed the Abandonment/Destruction of the described personal property by the destruction officer on the date stated herein.				
	Name	Title/Position	Signature	Date
Witness 1	Commander 1	IT Officer	MACMILLAN ROBIN MICHELLE 1024221217	10/22/2012
Witness 2	Commander 2	Budget Officer	MACMILLAN ROBIN MICHELLE 1024221217	10/22/2012
Supplemental Information				

CG-5598A (10/12)

### **Demilitarization/Mutilation Property Categories**

Demilitarization is the act of destroying the military offensive or defensive advantages inherent in certain types of material. The term includes mutilation, dumping at sea, scrapping, burning, or alteration designed to prevent the further use of such material for its originally intended military or lethal purpose.

The arms, ammunition, and implements of war subject to these instructions include, but are not limited to:

- A. Category I: Firearms. Close Assault Weapons, and Combat Shotguns. All firearms up to .50 calibers inclusively and all components and parts (silencers, bayonets, rifle scopes).
- B. Category II: Guns and Armament. Guns over .50 calibers (howitzers, mortars, recoil rifles, flame throwers, projectors, components and parts) and armaments.
- C. Category III: Ammunition/Ordnance. Ordnance ammunition for arms in Categories I and II above, cartridge cases, powder bags, bullets, jackets, cores, shells, primers, boosters, fuses, and other detonating devices, belting and linking machines, manufacturing and loading machines.
- D. Category IV: Launch Vehicles, Guided Missiles, Ballistic Missiles, Rockets, Torpedoes, Bombs and Mines. Torpedoes, bombs, grenades, rockets, depth charges, mines, demolition blocks, and blasting caps. Apparatus, devices, and material for handling, control, activation, detection, protection, discharge, or detonation of articles in this category, including launching devices.
- E. Category V: Explosives and Energetic Materials, Propellants, Incendiary Agents and Their Constituents. Propellants for articles in Categories III and IV, military explosives, fuel thickeners, pyrotechnics.
- F. Category VI: Vessels of War and Special Naval Equipment, Cutters, Landing Craft, patrol, or auxiliary vessels, service craft, floating dry docks. Turrets, gun mounts, arresting gear, catapults, components, parts, and accessories designed for combatant vessels. Nets, mine sweeping equipment, detention devices, components, parts, and accessories.
- G. Category VII: Military Vehicles and Tanks. Military type armed and armored vehicles, trucks, trailers, hoists, mobile repair shops designed to service military equipment, amphibious vehicles, components, parts, and accessories.
- H. Category VIII: Aircraft and Associated Equipment. Aircraft, spacecraft, engines (except reciprocating), airborne equipment, launching, arresting and recovery equipment, parachutes, components, parts, and accessories.

Enclosure (22) to COMDTINST M4500.5D

- I. Category IX: Military Training Equipment and Training. Trainers and training devices, components, parts, and accessories.
- J. Category X: Protective Personnel Equipment and Shelters. Military oxygen masks, crash helmets, liquid oxygen converters (aircraft), catapults, components, parts, and accessories.
- K. Category XI: Military Electronics. Electronic equipment bearing a military designation for radar (active and passive counter measures), underwater sound detection, computers, navigation, guidance, telemetering and communications, components, parts, and accessories.
- L. Category XII: Fire Control, Range Finder, Optical, and Guidance and Control Equipment. Fire control equipment, range position and height finders, spotting instruments, aiming devices (gyroscopic, optic, acoustic, electronic), bombsights, gun sights, and periscopes for the articles in this section.
- M. Category XIII: Auxiliary Military Equipment. Aerial and special purpose military cameras and specialized processing equipment, cryptographic devices, self-contained diving and underwater swimming apparatus and components, and armor plate.
- N. Category XIV: Toxicological Agents; Chemical and Biological, and Radiological and Associated Equipment. All military toxicological and lethal agents and gases, military equipment for the dissemination, detection, and defense there from.
- O. Category XV: Space Craft Systems and Associated Equipment.
- P. Category XVI: Nuclear Weapons Design and Testing Related Items.
- Q. Category XVII: Classified Articles.
- R. Category XVIII: Directed Energy Weapons.
- S. Category XIX: (Reserved).
- T. Category XX: Submersible Vessels. Oceanographic and associated equipment reference DOD Manual 4160.22-M, V-2.
- U. Category XXI: Miscellaneous Articles. Any items listed in Categories I through XVIII above in a partially completed state that have reached a stage in manufacture when they are clearly identifiable as arms, ammunition, and implements of war.

**Sale of Government Property- Bid and Award, Form SF-114**

RETURN WITH BID

<b>SALE OF GOVERNMENT PROPERTY- BID AND AWARD</b> <i>(See SF 114C for Privacy Act Statement)</i>			INVITATION FOR BIDS NO.	PAGE NO.
ISSUED BY		ADDRESS YOUR BID TO:		
		AGENCY'S NAME	BUREAU/SERVICE/OFFICE	
FOR INFORMATION CONTACT:		STREET ADDRESS		
NAME		CITY	STATE	ZIP CODE
TELEPHONE				
AREA CODE	NUMBER	EXTENSION	PLACE	
E-MAIL ADDRESS		BIDS WILL BE OPENED AT	DATE	TIME

**SEALED BIDS**

Sealed bids for purchasing any or all items listed on the accompanying schedule, will be received at the place designated above until the date and time specified above and at that time publicly opened. (Copies of the below mentioned forms, if not attached, are on file at the issuing office and are available upon request). Bidder is required to pay for any or all of the items listed on the Item Bid page(s) as part of this Bid, at the price sent opposite each.	NO. OF COPIES
--	---------------

**SUBJECT TO**

<input type="checkbox"/> SF 114C, General Sale Terms and Conditions	Incorporated by reference:			
<input type="checkbox"/> Other Special Terms and Conditions Attached				
BID DEPOSIT REQUIRED	IF "YES", PERCENTAGE OF TOTAL BID	DEPOSIT MADE PAYABLE TO	PAYMENT DUE (Calendar Days)	REMOVAL OF PROPERTY (Calendar Days)
<input type="checkbox"/> YES <input type="checkbox"/> NO				

**BID (Completed by Bidder)**

In compliance with the above, the undersigned offers and agrees, if this Bid is accepted (60 calendar days if no period is specified by the Government or the Bidder, but not less than 10 calendar days in any case) after date of Bid opening, to pay for and remove the property.

BID ACCEPTANCE (Calendar Days)	TOTAL AMOUNT	DEPOSIT ATTACHED <input type="checkbox"/> YES <input type="checkbox"/> NO	DEPOSIT FORM(S)	AMOUNT OF DEPOSIT
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BIDDER REPRESENTS THAT: <i>(Check appropriate boxes)</i>		BIDDER REPRESENTS THAT: <i>(Check appropriate boxes)</i> <i>(Complete if the total amount of the bid(s) exceeds \$25,000.)</i>	
ACTION	YES	NO	ACTION
Property was inspected	<input type="checkbox"/>	<input type="checkbox"/>	Bidder paid or agreed to pay any company or person (other than a full-time, bona fide employee working solely for the Bidder) any fee, commission, percentage or brokerage fee, contingent upon or resulting from the award of this contract.
Bidder is an individual	<input type="checkbox"/>	<input type="checkbox"/>	
Bidder is a small business. (See CFR, title 13, Chapter 1, Part 121, Sec. 121.3-9, for the definition of small business.)	<input type="checkbox"/>	<input type="checkbox"/>	
Bidder employed or retained any company or person (other than a full-time, bona fide employee working solely for the Bidder) to solicit or secure this contract.	<input type="checkbox"/>	<input type="checkbox"/>	Bidder agreed to furnish information relating to use of a company or person in securing or soliciting contract as requested by the Contracting Officer.

<b>BIDDER'S INFORMATION</b>	NAME		BIDDER ID NUMBER		BIDDER'S TIN/SOCIAL SECURITY NO.		
	STREET		SIGNATURE OF PERSON AUTHORIZED TO SIGN THIS BID		DATE OF BID		
	CITY		STATE	ZIP CODE			
	TELEPHONE	AREA CODE	PHONE	EXTENSION		NAME OF SIGNER (Type or print)	
					JOB TITLE OF SIGNER (Type or print)		

**ACCEPTANCE BY THE GOVERNMENT (This section for Government Use Only)**

ACCEPTED AS TO ITEM(S) NUMBERED	AMOUNT(S)	CONTRACT NUMBER(S)
BY - UNITED STATES OF AMERICA (Contracting Officer)	NAME OF CONTRACTING OFFICER (Type or print)	
DATE OF ACCEPTANCE	JOB TITLE OF CONTRACTING OFFICER (Type or print)	

Enclosure (23) to COMDTINST M4500.5D

## Personal Property Donation Agreement

1. Pursuant to the authority vested in the Commandant of the U.S. Coast Guard by 14 U.S.C. 641(a), and 41 CFR S 101-(Donation of Surplus Federal Property), the following personal property is hereby donated to:

---

hereinafter referred to as the donee.

Description of property:

---

---

2. The donee hereby agrees that:
  - a. It will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d, et. seq.) and the requirements imposed in 33 CFR Part 24. The Standard Department of Homeland Security Title VI assurances are hereby made a part of this agreement (6 CFR 21.).
  - b. The property must not be used for any commercial purpose, and may be used only for the purposes authorized by the donee's charter.
  - c. The donee may not sell, barter, lease, bail, lend, transfer, or encumber the property, nor may the donee deliver the property into the trust or possession of another, or assign any interest in the property.
  - d. The property may not be utilized in any manner that adversely affects the confidence of the public in the United States Government, nor may the property be used in a way that prejudices the activities of the Department of Homeland Security or the mission of the U.S. Coast Guard.
  - e. The collection of any claim or the receipt of insurance proceeds for the conversion, loss, or destruction of the property will accrue for the benefit and account of the United States. The collection of any claim or the receipt of insurance proceeds for damage to the property may be used by the donee to effect repairs to the property, in lieu of being turned over to the United States.
  - f. If the property is no longer required by the donee, the donee will promptly request, in writing, that the Commandant of the U.S. Coast Guard direct disposition of the property. The donee hereby agrees to take the action specified by the U.S. Coast Guard.
  - g. The U.S. Coast Guard accepts no responsibility for the material condition of the property.
  - h. The donee, and not the United States, is liable for any injury to person(s) or property that results from use of the property.

- i. The interest acquired by the donee under this agreement will be vested in the donee only upon execution of this document, the Standard Title VI Assurances Document, and delivery of the property to the donee.
- j. Immediately upon failure of the donee to comply with any of the terms and conditions of this agreement, all right, title, and interest in this property will revert to the United States. The donee hereby agrees to peaceably surrender possession of the property at a time and place to be mutually agreed upon between the donee and the United States. As an alternative remedy, to be elected solely at the option of the United States, any violation of the provisions of this agreement will make the donee liable to the United States in the amount of \$\_\_\_\_\_, or the fair market value of the property, whichever is greater at the time the U.S. Coast Guard learns of the violation.
- k. The Commandant of the U.S. Coast Guard may terminate the donee's right, title, and interest in the property, at any time, by giving notice, in writing, to the donee, of the date that absolute title to the property reverts to the United States.
- l. It will make reports to the Commandant, U.S. Coast Guard, on the use, condition, location, and other matters concerning the property, as may be required from time to time.

IN WITNESS WHEREOF, the Commandant of the U.S. Coast Guard and the donee have duly executed this instrument this

\_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

UNITED STATES OF AMERICA  
acting by and through the  
Secretary of Homeland Security  
and Commandant, U.S.  
Coast Guard

DONEE:  
By \_\_\_\_\_  
Title \_\_\_\_\_  
  
Institution or Organization

By \_\_\_\_\_  
Title \_\_\_\_\_  
\_\_\_\_\_

**Personal Property Loan Agreement Addendums**

APPENDIX C

The following clauses shall be included in any and all deeds, licenses, leases, permits, or similar instruments entered into by the

(Name of Recipient) pursuant to the provisions of Assurance 7(a).

~~The (grantee, licensee, lessee, permittee, etc., as appropriate) for himself, his heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add "as a covenant running with the land") that in the event facilities are constructed, maintained, or otherwise operated on the said property described in this (deed, license, lease, permit, etc.) for a purpose for which a Department of Homeland Security program or activity is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.) shall maintain and operate such facilities and serviced in compliance with all other requirements imposed pursuant to Title 49, Code of Federal Regulations, Department of Homeland Security, Subtitle A, Office of the Secretary, part 21, Nondiscrimination in Federally assisted programs of the Department of Homeland Security-Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended (include in licenses, leases, permits, etc.).\*~~

That in the event of breach of any of the above non-discrimination covenants,

\_\_\_\_\_  
(Name of Recipient)  
shall have the right to terminate the (license, lease, permit, etc.) and to re-enter and repossess said land and the facilities thereon, and hold the same as if said (licenses, lease, permit, etc.) had never been made or issued.

That in the event of breach of any of the above non-discrimination covenants, \_\_\_\_\_

(Name of Recipient)  
shall have the right to re-enter said lands and facilities thereon, and the above described lands and facilities shall thereupon revert to and vest in and become the absolute property of \_\_\_\_\_  
\_\_\_\_\_  
(Name of Recipient)

and its assigns.

The following shall be included in all deeds, licenses, leases, permits, or similar agreements entered into by \_\_\_\_\_

(Name of Recipient)  
pursuant to the provisions of Assurance 6(b).

The (grantee, licensee, lessee, permittee, etc., as appropriate) for himself, his personal representatives, successors in interest, and assigns as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds, and leases add "as a covenant running with the land") that (1) no person on the grounds of race, color, or national origin shall be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over or under such land and

the furnishing of services thereon, no person on the grounds of race, color, or national origin shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination, (3) that the (grantee, licensee, lessee, permittee, etc.) shall use the premises in compliance with all other requirements imposed by or pursuant to Title 49 Code of Federal Regulations, Department of Homeland Security, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally assisted programs of the Department of Homeland Security-Effectuation of Title VI of the Civil Rights Act of 1964), and as said Regulations may be amended. That in the event of breach of any of the above nondiscrimination covenants, \_\_\_\_\_

(Name of Recipient)

shall have the right to terminate the (license, lease, permit, etc.) and to re-enter and repossess said land and facilities thereon, and hold the same as if said (license, lease, permit, etc.) had never been made or issued.

That in the event of breach of any of the above nondiscrimination covenants, \_\_\_\_\_

(Name of Recipient)

shall have the right to re-enter said land and facilities thereon, and the above described lands and facilities shall thereupon revert to and vest in and become the absolute property of

(Name of Recipient)

and its assigns.

\*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purposes of Title VI of the Civil Rights Act of 1964.

(For vessels 65 feet and over – Headquarters use only)

1. Pursuant to the authority vested in the Commandant of the U. S. Coast Guard by 14 U.S.C. 641(a) and 41 CFR the vessel,

(Name of Vessel)

is hereby donated to:

hereinafter referred to as the above.

2. The donee hereby agrees that:

- a. It will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d, et. seq.) and the requirements imposed by 33 CFR Part 24. The standard Department of Homeland Security Title VI assurances are made a part of this agreement and are appended hereto in accordance with 49 CFR 21.7.
- b. The vessel may not be used for any commercial purpose and may only be used for the purposes authorized by the donee's charter.
- c. The donee may not sell, barter, lease, bail, lend, transfer, or encumber the vessel, nor may the donee deliver the vessel into the trust or possession of another, or assign any interest in the vessel

- d. The vessel may not be utilized in any manner that adversely affects the confidence of the public in the United States Government, nor may the vessel be used in a way that prejudices the activities of the Department of Homeland Security or the mission of the U.S. Coast Guard.
  - e. The collection of any claim or the receipt of insurance proceeds for the conversion, loss or destruction of the vessel will accrue for the benefit and account of the United States. The collection of any claim or the receipt of insurance proceeds for damage to the vessel may be used by the donee to effect repairs to the vessel in lieu of being turned over to the United States.
  - f. If the vessel is no longer required by the donee, the donee will promptly request in writing that the Commandant of the U.S. Coast Guard direct disposition of the vessel. The donee hereby agrees to take the action specified by the U.S. Coast Guard.
  - g. The U.S. Coast Guard accepts no responsibility for the vessel's material condition and seaworthiness.
  - h. The donee, and not the United States, is liable for any injury to persons or property that results from the use of the vessel.
  - i. The donee will obtain appropriate documentation, including a valid certificate of inspection, as required by law and regulation.
  - j. The Commandant of the U.S. Coast Guard may terminate the donee's right, title and interest in the vessel, at any time, by giving notice in writing to the donee of the date that absolute title to the vessel reverts to the United States.
  - k. The donee will make reports to the Commandant, U.S. Coast Guard on the use, condition location and other matters concerning the vessel, as may be required from time to time.
3. The interest acquired by the donee under this agreement will vest in the donee only upon execution of this document, the Standard Title VI Assurances Document and delivery of vessel to the donee.
  4. Immediately upon failure of the donee to comply with any of the terms and conditions of this agreement, all right, title and interest in this vessel will revert to the United States. The donee hereby agrees to peaceably surrender possession of the vessel at a time and place to be mutually agreed upon between the donee and the United States.

IN WITNESS WHEREOF, the Commandant of the U.S. Coast Guard and the donee have duly executed this instrument this

\_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

UNITED STATES OF AMERICA  
acting by and through the  
Secretary of Homeland Security  
and Commandant, U.S  
Coast Guard

By \_\_\_\_\_

Title \_\_\_\_\_

DONEE:

By \_\_\_\_\_

Title \_\_\_\_\_

Institution or Organization



Enclosure (26) to COMDTINST M4500.5D

## Year End Reports for Personal Property, Web Form CG-6048

The form Enclosure (27) and instructions Enclosure (28) are for year 2010. Units should upload the updated form every year and complete form in accordance with update form.



**U.S. COAST GUARD**



**Homeland Security**

### Year End Reports for Personal Property (Form #CG-6048)

## Reporting Period: Fiscal Year 2010

**Disclaimer:** This report applies to ALL personal property disposal activity: capitalized, non-capitalized and even items not tracked in the Oracle Fixed Asset Module (i.e. desks, chairs, etc.)

Property Management Manual, COMDTINST M4500.5b We recommend you enter your data, print one copy of the form for signature and once signed, enter the date signed in the appropriate space below, then press submit. Retain the signed copy and the confirmation page in your records for three years for audit purposes.

Please provide the following contact information:

Approving Authority Signature:

Property Officer Name

Administrative Target Unit (ATU):

Unit OPFAC

Unit Name

Street Address

Address (cont.)

City

State/Province AL

Zip/Postal Code

Work Phone

FAX

Enter the date when the CO/Property Officer approved this report with the data listed below:

1 --day Jan 2010 -- month/year

Please enter the date your unit submitted its Certification of Capitalized Property to COMDT (CG-85) :

Aug 2010 -- month/year

1 --day

Is this the original submission or an amended version?  Original  Amended

Are you responding for more than one OPFAC or unit?  Yes  No

The following information will be consolidated into the Year End Reports for the U. S. Coast Guard. Please do not fill in the grayed areas.

Report Type and Action	FSC	Line Item Count	Acquisition Value
<b>SECTION 1: The USCG Annual Report of Survey Activity</b> <i>(RCN 4368-6)</i>			
[ 1] Reports of Survey Completed in FY10 for lost/missing/damaged property  - Have messages been sent IAW CIM 5530.1(series)? Y <input type="radio"/> N <input type="radio"/>			\$
[ 2] Reports of Survey Completed in FY10 for other actions (administrative for aircraft, boats, etc.)			\$
[ 3] Reports of Survey Pending completion as of 1 Oct 10			\$
[ 4] Total Acquisition of items not located during the annual inventory			\$
[ 5] Reports of Survey where liability was found for the loss/damage			\$
[ 6] Reports of Survey where no negligence was found for the loss/damage			\$
<b>SECTION 2: Recycling Program</b> <i>(RCN 4378-3)</i>			
[1] <b>CG YARD/QRP UNITS ONLY:</b> Not on List Amount of items sent to Scrap Sales during FY10			\$
[2] <b>CG YARD/QRP UNITS ONLY:</b> Amount of Proceeds from Scrap Sales during FY10			\$
<b>SECTION 3: The USCG Annual Report of Exchange/Sale Transactions</b> <i>(RCN 4348-3)</i>			
[ 1] What is the FSC & original acquisition value of the item(s) exchanged/sold during FY10? (If there are multiples, list below)	Not on List		\$
[ 2] What was the trade in value received during FY10?			\$
<b>SECTION 4: The USCG Annual Report of Excess Personal Property Provided to Non-Federal Recipients</b> <i>(RCN 4378-2) - must be approved by COMDT (CG-842)</i>  <i>Please do not include the Computers To Schools Transfers approved by COMDT (CG-842)</i>			
[ 1] What is the FSC of the item donated through Special Programs during FY10? (If there are multiples list below)	Not on List		
[ 2] How much money was received from the recipient during FY10?			\$
[ 3] & [ 4] are listed below			

Extra commentary area: for multiple FSCs or multiple donees. DO NOT INCLUDE COMPUTERS TO SCHOOLS IF IT HAS BEEN APPROVED BY (CG-842):

[ 3] How does the recipient plan to use the equipment?

[ 4] Please provide the following contact information of the commercial or private recipient **who now has the government property:**

Name

Title

Organization

Street Address

Address (cont.)

City

State/Province

Zip/Postal Code

Work Phone

FAX

E-mail

**Please don't forget to press the submit form button!**

---

**NEW**

**To save this document with all your statistics, select "File" from the menu bar. Select "Print" from the drop-down menu. From the "Select Printer" option scroll until you find the "Adobe PDF" option. Then select the "Print" button at the bottom of the dialog box. The "Save PDF File" option pops up. Assign the form to an appropriate file with an appropriate name. Press "Save".**



If you need statistics from prior fiscal years, please contact COMDT (CG-842)  
K. Devendorf, COMDT (CG-842)  
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Revised: September 23, 2010

Enclosure (27) to COMDTINST M4500.5D

## **Instructions for Year End Reports for Personal Property, Form CG-6048**

The following instructions provide a desk-top reference to assist the user in completing the Web Form CG-6048:

### **A. Section 1 Annual Report of Survey Activity. (RCN-4500-6)**

1. Section 1, Line 1. Total count and cost of items that could not be located (lost /damaged) during required physical inventories, such as, annual or relief of custodian, resulting in a Report of Survey, Form CG-5269.
2. Section 1, Line 2. Total count and cost of Reports of Survey, Form CG-5269 processed for other than lost /damaged items during the fiscal year being reported.
3. Section 1, Line 3. Total count and acquisition cost of items pending on Reports of Survey (CG-5269) completion at end of the fiscal year.
4. Section 1, Line 4. Number of items and cost of items not found during physical inventory.
5. Section 1, Line 5. Number of items and cost of items on Reports of Survey where liability was found for the loss or damage.
6. Section 1, Line 6. Number of items and total acquisition cost of property on Reports of Survey where no negligence was found for the loss or damage.

### **B. Section 2 Recycling Program. (RCN-4570-1)**

1. Section 2, Line 1. If your unit has a Qualified Recycling Program (QRP) approved by Commandant (CG-43). Select your unit from the drop down table and enter the acquired value of items sent to Scrap Sales in the fiscal year being reported.
2. Section 2, Line 2. For units with QRPs, enter proceeds received from the Scrap Sales for the fiscal year being reported.

### **C. Section 3 Annual Reports of Exchange/Sale Transactions. (RCN-4540-1)**

See Chapter 4 of this Manual for categories of property eligible for exchange/sale. The report must show transactions in two categories as noted below:

1. If the activity occurred in the United States, District of Columbia, Guam, the Trust Territory of the Pacific Islands, and the Virgin Islands.
  - a. Section 3, Line 1. Select the appropriate Federal Supply Classification (FSC), total count and total cost.
  - b. Section 3, Line 2. Enter total cost of the proceeds or trade in cost.

2. If the activity occurred in all other areas of the world, contact Commandant (CG-844).

a. If no exchange sale activity, enter zero.

D. Section 4 Annual Report of Excess Personal Property Provided to Non-Federal Recipients. (RCN-4570-2)

Public Law 94-519 requires that each executive agency submit an annual report to GSA indicating personal property obtained as excess property, or as property not excess, to the owning agency that is subsequently furnished in any manner, to any recipient other than a Federal agency.

1. The reports will not include property determined to be surplus under the provisions of the FMR. Negative reports are required.

a. Section 4, Line 1. Identification of item by the FSC.

b. Section 4, Line 2. The total dollar amount deposited to the U.S. Treasury during the fiscal year as miscellaneous receipts where reimbursement is required.

c. Section 4, Line 3. The purpose for which property was furnished to the recipient and the type of recipient, e.g., cost-reimbursement type contractor, fixed-fee type contractor, project grantee, Indian tribe, state cooperative agency, leaser, licensee, permittee, etc.

d. Section 4, Line 4. Name and address of recipient.

e. Total Government acquisition cost of all property furnished to that recipient.

2. Reporting activities must maintain surveillance to ensure eligibility of recipients as well as receipt of reimbursement.

**Motor Vehicle Delivery Order (MVDO)**

GSA FAS

7/22/2011 5:07:27 PM PAGE 2/002 Fax Server

<b>MOTOR VEHICLE DELIVERY ORDER</b>		1. DATE OF ORDER 07-22-2011	2. ORDER NO RPN-N-FK828
3. FROM GENERAL SERVICES ADMINISTRATION  Automotive Commodity Center Procurement Division (QMAA-M) Washington, DC 20406 Telephone Number: (703) -605-5721		4. CONTRACTOR CONTRACT BRASADA / NORTHSIDE FORD 9800 SAN PEDRO AVENUE  SAN ANTONIO, TX 78216-	
5A. CONTRACT NO GS-30F-W0025	6B. AWARD DATE 12-02-2009	6A. COUNTRY USA	6B. EFFECTIVE DATE
8 DELIVERY A. FOB ORIGIN <input type="checkbox"/> B. FOB DESTINATION <input checked="" type="checkbox"/> C. FAS VESSEL <input type="checkbox"/> (PORT )		7A. TIME FOR DELIVERY <input type="checkbox"/>	7B. DATE 01-18-2012
9 INSPECTION A. SOURCE BY ZONE <input checked="" type="checkbox"/> 5 B. DESTINATION <input type="checkbox"/>		10 ORIGIN / ASSEMBLY POINT SAN ANTONIO, TX	
11 DISCOUNT TERMS A. AMOUNT \$ Net		B. DAYS 30	
13. CONSIGNEE (DELIVERY ADDRESS) Port Security Unit 308 Port Security Unit 308 7520 Stennis Airport Drive Building N Gulf Port, MS 39507- USA M/F >> TCN >>		14 CONSIGNEE (MAILING ADDRESS) USCG SILC BSD 300 East Main Street Suite 800  Norfolk, VA 23510- USA	
15. REQUISITIONING AGENCY INFORMATION A. AGENCY B. DATE RECEIVED C. AB CODE D. AGENCY ORDER NO		USCG Deployable Operations Group 4200 Wilson Boulevard Suite 400 STOP 7400 Arlington, VA 205987400 USA	
F. FEIN/MS STRIP DATA REQUISITION NO SUPP ADDRESS SIG FUND		17A. FBISFO QMAA-M8-091004-N-063009	
F. COST QUANTITY UNIT UNIT PRICE TOTAL		17B. LINE ITEM NO 129F.1	17C. STD ITEM NO 129F
This delivery order is issued pursuant to the above cited contract, whose terms and conditions apply.			
18 DESCRIPTION → 4X4 STAKE BED TRUCK, CREW CAB, MIN 16,001 LBS GVWR			
19 COLOR 1=Z1=OXFORD WHITE			
20 STANDARD OPTIONS MEW OLS PSME RBV RH4V SRG SZ TS A20 AF1 AREO ATC CR QTB D7 FFP J560 LHFA			
21 CONTRACTORS REMITTANCE NORTHSIDE FORD 9800 SAN PEDRO AVENUE  SAN ANTONIO, TX 78216- USA		22 MAIL INVOICE TO GSA,Accounts Payable (BCEB) 1500 Bannister Rd. PO Box 419018  Kansas City, MO 64141- USA	
23. ADMINISTRATION CONTRACTING OFFICER  LAUREL WEISKOPF		24. TELEPHONE NO. (703) -605-5721	
GENERAL SERVICES ADMINISTRATION		GSA FORM 8002-2(1087)	

Export diesel \$0.00 - bdk 7/22

SKC Timothy P. Kelley  
(757)628-4176

Enclosure (29) to COMDTINST M4500.5D

Certificate of Origin

**CERTIFICATE OF ORIGIN FOR A VEHICLE**



DATE		INVOICE NO.	
November 10, 2011		CEA74725	
VEHICLE IDENTIFICATION NO.		YEAR	MAKE
1FD0W5HT9CEA74725		2012	FORD
BODY TYPE		SHIPPING WEIGHT	
176 F550 4X4 CREW CHAS CAB D		7838	
H.P. (S.A.E.)	G.V.W.R.	NO. CYLS.	SERIES OR MODEL
48.61	19500	8	9
NOMINAL TONNAGE		2	

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

902122  
 NORTHSIDE FORD  
 12300 SAN PEDRO  
 SAN ANTONIO, TX 78216

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

E51609033

FORD TRADING COMPANY

---

BY: *Karen Nekomura*

(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

DEARBORN, MICHIGAN

---

CITY - STATE

76 Finance Jan. 09 (Previous editions may NOT be used) Printed in U.S.A.

Enclosure (30) to COMDTINST M4500.5D

**Supplementary Information Required When Submitting Report of Excess Personal Property, Form CG-4501 to Commandant (CG-844)**

**For All Aircraft (FSC Codes 1510 and 1520)**

<b>Aircraft Information</b>	
Manufacturer:	<input type="text"/>
Manufacture Date:	<input type="text"/>  (MM/DD/CCYY)
Model:	<input type="text"/>
Serial Number:	<input type="text"/>
Is Aircraft Operational	<input type="radio"/> Yes <input type="radio"/> No
Are Major Components Missing?	<input type="radio"/> Yes <input type="radio"/> No
If yes, then select from the list:	<input type="checkbox"/> Engine Missing
	<input type="radio"/> Avionics <input type="radio"/> Other <input type="radio"/> No
Is the Dataplate Available?	<input type="radio"/> Yes <input type="radio"/> No
Are Historical and Maintenance Records Available?	<input type="radio"/> Yes <input type="radio"/> No
Has aircraft been certificated by the Federal Aviation Administration?	<input type="radio"/> Yes <input type="radio"/> No
Has aircraft been maintained to Federal Aviation Administration standards?	<input type="radio"/> Yes <input type="radio"/> No
Has aircraft been used for non-flight purposes?	<input type="radio"/> Yes <input type="radio"/> No
If yes, Select all that apply:	<input type="checkbox"/> Ground training
	<input type="checkbox"/> Static display
	<input type="checkbox"/> Extensive disassembly and re-assembly
	<input type="checkbox"/> Repeated burning for fire-fighting training
	<input type="checkbox"/> Extensive cannibalization
<input type="button" value="Submit"/>	

**For All Vehicles (FSC Codes 2310 and 2320)**

Fields marked with an asterisk\* are required if Sold By GSA selected.

**Transmission Type:**\*  Automatic  Manual

**Agency Class:**

**Tag:**

**Number of Cylinders:**\*

**Model Year:**\*

**Fuel Type:**\*

**Body Style:**\*

**Vehicle Identification Number:**\*

**Make:**\*

**Model:**\*

**Estimated Mileage:**\*

**Color:**\*

**Color Gradient:**

## **Computers For Learning (CFL) Program Donation Process Guide**

The objective of this process guide is to provide procedures for conducting transfer of computers and related peripheral equipment excess to the needs of the activity directly to schools and eligible educational nonprofit organizations, pursuant to Executive Order 12999. All U.S. Coast Guard (CG) activities are required to protect and safeguard such equipment so that it may be reutilized and transferred, if appropriate, pursuant to this order or environmentally recycled (not disposed to a landfill).

### Overview

### Policy Summary

The objective of this process guide is to provide procedures for conducting the transfer of computers and related peripheral equipment excess to the needs of the activity directly to schools and eligible educational non-profit organizations, pursuant to Executive Order 12999. All U.S. Coast Guard activities are required, to the extent possible, to protect and safeguard such equipment so that it may be recycled and transferred, pursuant to this Order.

The objectives of the Computers For Learning (CFL) program are:

- A. To make computer technology an integral part of every classroom so that every child has the opportunity to be educated to their full potential.
- B. To allow Schools or Educational Nonprofit Organizations (S/ENOs) a fair and more equitable chance to obtain federal excess computer property.
- C. To give particular preference to S/ENOs located in the Federal enterprise communities and empowerment zones established in the Omnibus Reconciliation Act of 1993, Public Law 103-66.
- D. Basic CFL elements include:
  1. Ensuring that Oracle Fixed Assets Module (Oracle FAM) records are accurate for reportable items being donated.
  2. A prepared Report of Excess Personal Property, Form CG-4501.
  3. A Transfer Order Excess Personal Property, Form SF-122 form authorizing Coast Guard activity to donate equipment to S/ENOs.
  4. An accurate and complete documentation placed on file.
  5. All required reports created and results reported.

E. Educational Non-Profit Organizations Defined:

1. Eligibility requirements must be followed when transferring excess computer equipment to Educational Nonprofit Organizations. An Educational Nonprofit Organization must meet all of the following eligibility requirements to receive Coast Guard computer equipment under Executive Order 12999.
2. The organization must be tax exempt as determined by the Internal Revenue Service under Section 501(c) of the United States Tax Code;
3. The organization must operate primarily for the purpose of education, and
4. The organization must serve some portion of the pre-K through grade 12 student population.

References

- A. Executive Order 12999, Educational Technology: Ensuring Opportunity for All Children in the Next Century
- B. Stevenson-Wydler Technology Innovation Act of 1980, as amended (Stevenson-Wydler), 15 U.S.C. 3710(i)
- C. Federal Management Regulation 41 CFR 102-36.475
- D. U.S. Coast Guard Personal Property Management Manual, CIM 4500.5 (series)
- E. Coast Guard Civil Rights Manual, Partnership in Education Program. CIM 5350.4 (series), Chapter 3-3.
- F. Omnibus Reconciliation Act of 1993, Public Law 103-66, <http://thomas.loc.gov/cgi-bin/bdquery/D?d103:1:./temp/~bd5oQC:@@L&summ2=m&/bss/d103query.html>
- G. Internal Revenue Code, 26 U.S.C. Section 501(c), <http://codes.lp.findlaw.com/uscode/26/A/1/F/I/501>

**Responsibilities**

- A. Commandant (CG-844) shall:
  1. Act as the responsible agent for the development, maintenance, and oversight of the CFL Program for the U.S. Coast Guard;
  2. Research the S/ENO nominee for eligibility;
  3. Validate the information provided by the Coast Guard activity;

4. Prepare the Transfer Order of Excess Personal Property, Form SF-122, authorizing transfer to eligible S/ENO;
5. Act as approving authority for all valid applications;
6. Notify U.S. Coast Guard activity of approved transfer and authorize release; and
7. Provide the qualified S/ENO with related documentation, if and when available.

B. Submitting Coast Guard activity shall:

1. Nominate and contact S/ENO concerning possible excess computer and computer peripheral equipment donation;
2. Ensure hard drives have been properly scrubbed (not degaussed), inspected, and all Coast Guard markings have been removed prior to donation;
3. Prepare a Report of Excess Personal Property, Form CG-4501, itemizing all computer components and peripherals earmarked for the nominated S/ENO;
4. Validate then send the completed Report of Excess Personal Property, Form CG-4501 to Commandant (CG-844) for processing;
5. Provide the recipient with records and related documentation, if and when available;
6. Contact the recipient and schedule a pick up upon receipt of an approved Transfer Order of Excess Personal Property, Form SF-122;
7. Oversee the transfer of property to the S/ENOs;
8. Ensure proper signatories of (1) the U.S. CG IT representative certifying the hard drives have been scrubbed, (2) U.S. Coast Guard representative releasing equipment, (3) date released, (4) S/ENO representative (or designee) authorized to pick up the equipment, and (5) principal/superintendent or charitable organization accountable property officer;
9. Forward signed/completed Transfer Order of Excess Personal Property, Form SF-122 transfer forms to Commandant (CG-844) within thirty (30) days of transfer; and
10. Retire applicable computer and computer peripherals from Oracle FAM within thirty (30) days of transfer.

C. The Recipient shall:

1. Agree to utilize the equipment to further the education of the students.
2. Assure that the equipment will be properly disposed in accordance with federal, state and local environmental rules when the equipment is no longer usable.
3. Agree not to offer through barter, lease, rent, exchange or resale sources to enhance the budget.
4. Pick up equipment from the U.S. CG activity.

Procedure

Identifying Eligible Schools and Educational Nonprofit Organizations

When the computer components and/or computer peripherals have been declared excess the U.S. CG activity shall nominate and identify eligible S/ENO in accordance with Executive Order 12999 Section 2b; "Agencies shall attempt to give particular preference to schools and nonprofit organizations located in the Federal enterprise communities and empowerment zones established in the Omnibus Reconciliation Act of 1993, Public Law 103-66".

**Note.** Eligible S/ENOs must be able to provide the National Center for Education Statistics (NCES) number or 501(c) Tax Identification Number when requested by Commandant (CG-844) or the Coast Guard activity as proof of qualification to receive computer equipment through the CFL Program.

Submission of the Report of Excess Personal Property, SF-120 Package to Commandant (CG-844)

A Report of Excess Personal Property, Form CG-4501 shall be completed by the donating Coast Guard Activity to include the following data:

- A. Block 1 - Report number assigned by owning agency formatted to begin with 'Z' followed by OPFAC-4 digit Julian date – then followed by a four-digit sequence number. (e.g., Z70098-2220-0001)
- B. Block 2 - Date mailed by Coast Guard Activity to Commandant (CG-844).
- C. Block 3 - Total acquisition cost of items on report.
- D. Block 5 - Commandant (CG-844) office address.
- E. Block 7 - Holding agency of property Name, physical address and Point of Contact information to include telephone number or email address.
- F. Block 8 - Approval signature of Property Manager.

- G. Block 9 - Contact information for person(s) holding property to include telephone number or email address.
- H. Box 13 - Federal Stock Class (FSC) Group Number to which items reported belong.
- I. Box 14 - Physical location address of property (may/ may not be same as block 7 or 9)
- J. Box 18 -
  - 1. Line Item Number.
  - 2. Complete description of item(s) reported for donation to include; full description, make, model, serial number, and Tag Number as listed in Oracle FAM.
  - 3. Condition code of property.
  - 4. Unit measurement (e.g. "ea" for each).
  - 5. Number of units.
  - 6. Unit acquisition cost; and
  - 7. Total line item cost (18e\*18f).

The Coast Guard activity must list the designated S/ENO name, physical address and POC information at bottom of column 18b. This information will be used by Commandant (CG-844) for the validation of S/ENO eligibility.

The completed Report of Excess Personal Property, Form CG-4501 and any additional documentation, if available, shall be submitted to Commandant (CG-844) via email at to [HQS-PF-fldr-CG-844-Property@uscg.mil](mailto:HQS-PF-fldr-CG-844-Property@uscg.mil) or U. S. mail: to Commanding Officer, Commandant (CG-844-DD), USCG Finance Center, 1430A Kristina Way, Chesapeake, VA 23326-8916.

### Transfer of Property Between Coast Guard Activity and S/ENO

Upon receipt of signed Transfer Order of Excess Personal Property, Form SF-122 from Commandant (CG-844), the CG activity will arrange with S/ENO the transfer of donated property. S/ENO must arrange pick up of the equipment. In the event U.S. CG members are willing to deliver the property, it must be in accordance with U.S. Coast Guard Partnership-in-Education Program, COMDTINST 5350.4 (series), and on a voluntary basis. No federal assets shall be used to deliver the equipment. Note: the nominated S/ENO does not have to be a designated PIE organization with the U.S. Coast Guard activity in order to participate in the CFL program.

### Submission of Finalized Package to Commandant (CG-844)

The finalized CFL package shall contain:

- A. Prepared Report of Excess Personal Property, Form CG-4501 for each nominated S/ENO being donated to as outlined in 4.2.
- B. Verified documentation as to the validity of designated S/ENO.
- C. Finalized Transfer Order Excess Personal Property, Form SF-122 to include the printed name, signatures and date of:
  1. Authorized receiving signatory (blocks 9a and 9b) matching person named in block 9c;
  2. Scrubbed certification official;
  3. Recipient official picking up property matching person named in block 6; and
  4. Released by Coast Guard representative.

The finalized package shall be submitted to Commandant (CG-844) via email at [HQS-PF-fldr-CG-844 CFL-Submit@uscg.mil](mailto:HQS-PF-fldr-CG-844-CFL-Submit@uscg.mil) or carrier to Commandant (DD-CG-844) within 30 days of the physical transfer of property.

PROPERTY ACCOUNTABILITY DIVISION  
USCG FINANCE CENTER  
1430A KRISTINA WAY  
CHESAPEAKE VA 23326-8916

### Document Retention

Commandant (CG-844) and the donating Coast Guard activity shall ensure that evidential documentation is kept to support the planning, execution, decisions, approvals, and adjustments for all physical inventories for a minimum period of (3) three fiscal years plus the current fiscal year.

## References

### Law

1. United States Code of Federal Regulations, Title 4: Accounts.
2. United States Code of Federal Regulations, Title 7: Agriculture.
3. United States Code of Federal Regulations, Title 21: Food and Drugs.
4. United States Code of Federal Regulations, Title 27: Alcohol, Tobacco Products and Firearm.
5. United States Code of Federal Regulations, Title 29: Labor.
6. United States Code of Federal Regulations, Title 32: National Defense.
7. United States Code of Federal Regulations, Title 36: Parks, Forests, and Public Property.
8. United States Code of Federal Regulations, Title 40: Public Buildings, Property, and Works.
9. United States Code of Federal Regulations, Title 41: Public Contracts and Property Management.
10. United States Code of Federal Regulations, Title 48: Federal Acquisition Regulations Systems.
11. United States Code: Title 14: Coast Guard.
12. United State Code: Title 40: Public Buildings, Property, and Works.
13. Federal Management Regulation (FMR) Bulletin B-5: Personal Property, August 2009.
14. Federal Property Management Regulation (FPMR) Bulletin H-79: Utilization and Disposal.
15. Federal Acquisition Regulation Part 45: Government Property.
16. National Environmental Policy Act (NEPA) of 1969 Title I, Section 101-105: Congressional Declaration of National Environmental Policy, September 1982.
17. National Guidance Best Management Practices for Preparing Vessels Intended to Create Artificial Reefs, May 2006.
18. National Historic Preservation Act (NHPA) of 1966 Section 2, 16 U.S.C. 470-1 Declaration of policy of the Federal Government, 2006.
19. Public Law 94-519, October 1976.

## References to COMDTINST M4500.5D

20. Public Law 95-452, as amended

21. Public Law 101.67, as amended

### **OMB Circular**

1. Office of Management and Budget (OMB) Circular No. A-123 Internal Controls.
2. Office of Management and Budget (OMB) Circular No. A-126 Improving the Management and Use of Government Aircraft, May 1992.

### **Federal Standards**

1. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 3, *Accounting for Inventory and Related Property*, October 1993.
2. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*, December 1995.
3. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 6, *Accounting for Property, Plant and Equipment*, November 1995.
4. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 10, *Accounting for Internal Use Software*, June 1998.
5. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No.14, *Amendments to Deferred Maintenance Reporting*, April 1999.
6. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 29, *Heritage Assets and Stewardship Land*, July 2005.
7. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 35, *Estimating the Historical Cost of General Property, Plant, and Equipment - Amending Statements of Federal Financial Accounting Standards 6 and 23*, October 2009.
8. Statement of Financial Accounting Standards No. 13, *Accounting for Leases*, November 1976.

9. Federal Financial Accounting and Auditing Technical Release No. 2, *Determining Probable and Reasonably Estimable For Environmental Liabilities in the Federal Government*.
10. Treasury Financial Manual, Volume I, *Transmittal Letter No. 654*, October 2009.
11. United States Standard General Ledger, Treasury Financial Manual, Part 1, *Fiscal Year 2010 Reporting*, June 2010.

#### **Department of Homeland Security (DHS) Management Directives**

1. DHS Management Directives 0510, Motor Vehicle Fleet Management, March 2003.
2. DHS Management Directives 0555.2, Forms Management, April 2003.
3. DHS Management Directives 119-03, Personal Property Management Directive, December 2004.
4. DHS Management Directives 1120, Capitalization and Inventory of Personal Property, June 2003.

#### **Department of Homeland Security (DHS) Manual**

Department of Homeland Security (DHS) Acquisition Manual (HSAM), October 2009.

#### **Department of Defense (DOD) Manuals**

1. Defense Logistics Agency Manual, DLAM 4215.1: *Management of Defense-Owned Industrial Plant Equipment (IPE)*, June 1982.
2. DLAR 4145.11: *Safeguarding of DLA Sensitive Inventory Items, Controlled Substances, and Pilferable Items of Supply*, February 1990.
3. Department of Defense (DOD) Directive 2030.08: *Trade Security Controls on DOD Excess and Surplus Personal Property*, May 2006.
4. Department of Defense (DOD) Procedures Manual 4100.39-M: *Federal Logistics Information System*, August 2010.
5. Department of Defense (DOD) Procedures Manual 4161.2-M: *Performance of Contract Property Administration*, December 1991.
6. Department of Defense (DOD) No. 7000.14-R: *DOD Financial Management Regulation*.
7. Department of Defense (DOD) No. 4160.21-M: *Defense Materiel Disposition*, August 1997.

## **NASA Instructions**

NASA FAR Supplement Part 1845 Government Property: Section 1845.71 Forms Preparation.

## **Coast Guard Manuals**

1. Coast Guard Uniform Supply Operations Manual, COMDTINST M4121.4 (series).
2. Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series).
3. Supply Policy and Procedures Manual (SPPM), COMDTINST M4400.19 (series).
4. Information and Life Cycle Management Manual, COMDTINST M5212.12 (series).
5. Asbestos Exposure Control Manual, COMDTINST M6260.16 (series).
6. Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series).
7. Financial Resource Management Manual – Procedures (FRMM-P), COMDTINST M7100.4 (series).
8. Naval Engineering Manual, COMDTINST M9000.6 (series).
9. Electronics Manual, COMDTINST M10550.25 (series).
10. U.S. Coast Guard Motor Vehicle Manual, COMDTINST M11240.9 (series).
11. Boat Management Manual, COMDTINST M16114.4 (series).
12. Non-Standard Boat Operators Handbook, COMDTINST M16114.28 (series).
13. The Coast Guard Correspondence Manual, COMDTINST M5216.4 (series).
14. U.S. Coast Guard Boat Operations and Training (BOAT) Manual Volume 1, COMDTINST M16114.32 (series).
15. Hazardous Waste Management Manual, COMDTINST M16478.1 (series).
16. Auxiliary Operations Policy Manual, COMDTINST M16798.3 (series).
17. Simplified Acquisition Procedures (SAP) Manual, COMDTINST M4200.13 (series).
18. Coast Guard Military Justice Manual, COMDTINST M5810.1 (series).
19. Ordnance Manual, COMDTINST M8000.2 (series).
20. Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series).

21. United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series).
22. The Coast Guard Directives System, COMDTINST M5215.6E, May 2004.
23. 47FT Motor Lifeboat Operator's Handbook, COMDTINST M16114.25B, (series).
24. National Environmental Policy Act Implementing Procedures and Policy for Considering Environmental Impacts, COMDTINST M16475.1 (series).
25. Coast Guard Qualified Recycling Program (QRP) Policy, COMDTINST M16477.5 (series).
26. Standards of Ethical Conduct, COMDTINST M5370.8 (series).
27. United States Coast Guard Printing and Binding Regulations, COMDTINST M5600.6 (series).
28. U.S. Coast Guard Real Property Management Manual, COMDTINST M11011.11.
29. Coast Guard Radiac Program Management, COMDTINST M8071.1 (series).

#### **Coast Guard Instructions**

1. Financial Resource Management Manual –Procedures (FRMM-P), COMDTINST M7100.4 (series).
2. Decommissioning and Disposition of Cutters and Boats, COMDTINST 4571.1 (series).

References to COMDTINST M4500.5D

## Index

<b>A</b>	<b>G</b>
Abandonment and Destruction Process ..... 4-18	General Purpose Property ..... 1-9, 2-12, 3-8, 5-9
Abandonment/Destruction ..... 4-29	GFE ..... 2-12, 2-13, 5-2, 5-10, 9
Accountable Property Officer ..... 1-5	Gifts ..... 2-7, 6-11
Acquisition of Personal Property ..... 2-1	Government Furnished Equipment ..... 5-10
ALC ..... 2, 9, 12, 13	GSAXcess ..... 2-3, 2-4, 4-12
ATON ..... 5-9	
Aviation Logistics Center ..... 2-9	
	<b>H</b>
	Hard Drives
	external hard drive ..... 1-8
	<b>I</b>
	Impairment of Assets ..... 5-14, 10
	Internal Annual Reports ..... 6-12
	internal-use software ..... 5-13
	Internal-use software ..... 1-9
	Internal-use Software ..... 2-20, 5-10
	Internal-Use Software ..... 10
	<b>L</b>
	LDD ..... 6-6, 11
	<b>M</b>
	Maintenance of Personal Property ..... 3-2
	Management Controls and Tools ..... 1-12
	Marking and Tagging of Aircraft ..... 2-11
	Marking and Tagging of Boats ..... 2-16
	Marking and Tagging of Personal Property 2-11, 2-12, 2-14, 2-16, 2-18, 2-19, 3-14, 3-15
	Marking and Tagging of Vessels ..... 2-19
	Methods of Disposal ..... 4-25
	Missing Documentation ..... 5-12
	Multi-Use Heritage Assets ..... 1-12
	MWR ..... 3-1, 3-25, 3-26
	<b>N</b>
	Navy-Type/Navy-Owned ..... 7
	NESSS ..... 5-3, 5-7, 5-9
	<b>O</b>
	Obliteration of Markings ..... 4-25
	Overview of Disposition of Personal Property ..... 4-1
	<b>P</b>
	Physical Inventory ..... 3-15
	Property Administrator ..... 1-6, 3-2, 15
<b>B</b>	
Boats ..... 2-14, 3-19, 3	
<b>C</b>	
Cannibalization ..... 4-25	
Capital Lease ..... 5-11	
Capitalization Thresholds ..... 2-20	
capitalized general purpose property ..... 2-13	
classified information ..... 4-1	
Computers for Learning ..... 6-2	
Construction ..... 2-6	
<b>D</b>	
Decommissioned Cutters ..... 4-25	
Deferred Maintenance ..... 5-14	
Demilitarization ..... 4-24	
Depreciation of Assets ..... 5-12	
Direct Purchase ..... 2-6	
Disposal by Asset Type ..... 4-30	
Disposition of Personal Property ..... 4-1	
Document Retention ..... 2-19, 4-36	
Documentation and Approval ..... 4-12	
Donations ..... 4-27	
<b>E</b>	
Electronics ..... 2-11, 3-7, 3-19, 6, - 2 -, See Impairment, See Responsibilities for	
Electronics Equipment ..... 5-7	
Equipment Control Class ..... 6-6	
Excess barges ..... 4-32	
Excess Personal Property Process Overview ..... 4-10	
Exchange/Sale ..... 3-16, 3-18, - 1 -	
Exchange/Sale form ..... 3-17	
External Annual Reports on Personal Property ..... 6-10	
<b>F</b>	
Foreign Gifts Given to Individuals ..... 6-5	
Foreign Gifts Received From Individuals ..... 6-5	
Forfeited/Seized and Abandoned Property ..... 2-7	

# Index to COMDTINST M4500.5D

Property Custodian ..... 1-6, 3-2, 4-4, 4-12, 4-18, 15, - 1 -  
Public Sale ..... 4-26

## R

Real Property .....15  
Receipt of Boats ..... 2-15  
Recording Personal Property ..... 5-5  
Report of Survey Process Overview ..... 4-2  
Reporting Requirements..... 6-1  
Reporting Schedule ..... 6-10  
Required Reports ..... 6-1  
Requirements for Accounting of Personal Property ..... 5-1  
Retired boats ..... 4-25  
Reutilization of Excess Personal Property ..... 2-2  
Reutilization of Personal Property ..... 3-16

## S

Sensitive Materials .....4-23  
Small Arms/Weapons .....5-8  
Software .....4-32, 5-3, 5-13, - 2 -

## T

Tracking Accountable Property .....5-2  
Transfer of Excess Property ..... 3-22  
Types of Personal Property ..... 1-8

## V

Vehicles ..... 2-17