

**Department of Behavioral Health
TRANSMITTAL LETTER**

SUBJECT		
Accountability for Government Property		
POLICY NUMBER	DATE	TL#
DBH Policy 623.1	FEB 21 2014	235

Purpose. This policy was revised to convert the former Department of Mental Health (DMH) policy into a Department of Behavioral Health (DBH) policy.

Applicability. Applies DBH-wide to all DBH managers and employees and contractors who are entrusted with the use, care, and safeguarding of government property.

Policy Clearance. Reviewed by affected responsible staff and cleared through appropriate Behavioral Health Authority offices.

Implementation Plan. Specific staff whose roles are relevant to the implementation of this policy should be trained, as needed. Program managers are responsible for following through to ensure compliance.

Policy Dissemination and Filing Instructions. Managers/supervisors of DBH and DBH contractors must ensure that staff are informed of this policy. Each staff person who maintains policy manuals must promptly file this policy in the DBH Policy and Procedures Manual, and contractors must ensure that this policy is maintained in accordance with their internal procedures.

ACTION


REMOVE AND DESTROY

DMH Policy 623.1

INSERT

DBH Policy 623.1


Stephen T. Baron
Director, DBH

<p>GOVERNMENT OF THE DISTRICT OF COLUMBIA</p>  <p>DEPARTMENT OF BEHAVIORAL HEALTH</p>	<p>Policy No. 623.1</p>	<p>Date FEB 21 2014</p>	<p>Page 1</p>
<p>Supersedes DMH Policy 623.1, same subject, dated May 26, 2009.</p>			
<p>Subject: Accountability for Government Property</p>			

1. **Purpose.** To set forth the responsibilities and procedures related to the accountability and inventory of government property assigned to or acquired by the Department of Behavioral Health (DBH).

2. **Applicability.** Applies DBH-wide to all DBH managers and employees and contractors who are entrusted with the use, care, and safeguarding of government property.

3. **Authority.** Department of Behavioral Health Establishment Act of 2013.

4. **Policy.**

4a. DBH is responsible for the fiscal and physical accountability of government property assigned to or acquired by DBH.

4b. The DBH Authority Office of Facilities Planning shall assume responsibility and serve as the overall Agency Property Officer (APO) to ensure that DBH complies with the District's property management requirements.

The DBH Chief Information Officer shall be responsible for the accountability of all computers, telephones, portable communication equipment, and like specialized items DBH-wide.

4c. The Behavioral Health Authority and Saint Elizabeths Hospital shall have an Accountable Property Officer (APO) and alternate. Staff in the Office of Facilities Planning serve as the APO and alternate for the Behavioral Health Authority. The APO and alternate for Saint Elizabeths Hospital are determined by the Chief Executive Officer.

4d. Accountable Property Officers (APOs) must be able to account for acquired government property and maintain records whenever that property is distributed to other individuals (See Section 6a below).

4e. DBH reserves the right to recoup the value of any unreturned, damaged, or lost property that was loaned to an employee through all appropriate means on a case by case basis, including from the employee's final pay check.

5. **Definitions.**

5a. **Accountable Property** is an article of government owned property which meets all the following:

- (1) is complete in itself;
- (2) does not lose its identity or become a component part of another article when put in use;

- (3) is of durable nature with an expected service life of over one (1) year; and
- (4) has an acquisition value of \$100 or more; **OR**
- (5) is less than \$100, but has been identified as a high security risk (e.g., virtual private network [VPN] tokens distributed by Information Services for remote access to computer applications).

5b. Accountable Property Officer (APO) is a supervisory or administrative employee having responsibility and authority to require utilization and care of property assigned. Also see Section 6a below for more information on responsibilities.

5c. Non-Accountable Property is property which has an acquisition value less than \$100.00 per accountable unit or which, when applied to use or consumed, loses its identity or becomes a component part of other property, and has not been identified as property that has a high security risk (see Section 5a(5) above).

5d. Personal Property is government property of any kind or any interest therein, except real property (e.g., land and buildings), money, instruments used as money, travel tokens, stamps, or other negotiable properties.

5e. Physical Inventory is the act of counting property and preparing a list showing the quantity, description, and other specified information for the purpose of property accountability and record keeping reference.

5f. Real Property is property such as land, buildings and items permanently affixed to either the land or buildings.

5g. Property Number a unique number specifically identifying the fixed asset.

5h. Inventorable/Controllable Property is non-capitalized tangible property that is considered valuable and/or sensitive with a high risk of theft and/or with an expected useful life of less than three (3) years. Also see Section 11c below.

6. Responsibilities and Procedures.

6a. Each Accountable Property Officer shall:

- (1) Ensure the effective utilization of all accountable property within the scope of assigned responsibilities, including physically attaching a Property Number, to each asset, recording property on the inventory list for identification purposes and/or recording identification numbers.
- (2) Assign small pieces of property to individuals and document the loan of such property on property records.
- (3) Work with managers, heads of their organization, and Contracts and Procurement to develop inventory lists.
- (4) Ensure accomplishment of an annual physical inventory of all accountable property on the organization's inventory list. Special inventories may be required on an as needed basis.
- (5) Be accountable for any items on the District's Fixed Assets System (FAS) that are listed under your area of responsibility (Also see Section 11 below).

(6) Retain documents relating to the acquisition and disposal of fixed assets through the life of the fixed asset, and as follows after disposal:

- Three (3) years after disposal date for fixed assets purchased with district (local) funds.
- Three (3) years from the date of submission of the final grant expenditure report, or for grants that are renewed annually from the date of the submission of the annual financial status report if the fixed assets were purchased with federal grant funds.

(7) Prepare a Property Disposal Action (PDA) form (Exhibit 1) prior to disposing of accountable property for whatever reason (e.g., unserviceable, damaged, or broken beyond reasonable or economical repair, obsolete, or simply excess to the needs and/or requirements of the organization). *The PDA form should be signed by the Accountable Property Officer (APO). If the APO is unavailable to sign the PDA form, it may be signed by a duly authorized and/or designated alternate. Otherwise, the head or designee of the organization must sign the PDA form (see Section 4c above).*

- Forward the PDA form to the District's Chief Personal Property Division as indicated on the form to obtain authorization for disposal.
- Maintain a copy of the form for your records.
- Provide a copy to the Office of Facilities Planning, located at the Behavioral Health Authority, and the OCFO at DBH, Behavioral Health Authority, and
- Obtain authorization from the District's Personal Property Division prior to disposal.

(8) Ensure that equipment that has been surveyed by the Office of Contracting and Procurement/Surplus and found to be in disrepair or otherwise unsuitable for repurposing, is properly discarded by a qualified contractor.

(9) Annotate accountable property records as appropriate after you receive authorization from the District's Personal Property Division.

6b. Each Supervisor shall:

(1) Notify the responsible Accountable Property Officer (APO) and take appropriate action if government property is lost, damaged, or destroyed (see Sections 6c and 9 below).

(2) Notify the Division of Human Resources and the respective financial officer if an employee does not return assigned government property upon termination of DBH employment.

6c. Individual Responsibility. Each DBH employee is responsible for the proper use and protection of property coming into his/her custody and control, whether it is accountable or non-accountable property. This includes DBH equipment provided to the employee for telecommuting. He/she is also responsible for reporting instances of misuse, lost, damaged, or destroyed property to proper supervisory personnel. Also see Section 9 below. Employees must satisfactorily account for/return all government property issued or entrusted to them prior to terminating employment with DBH.

7. **Loan of Property.** The loan of any type of property for personal or other agency use will be made only with written permission of managerial staff. The unofficial removal of government property from its assigned location is prohibited. Persons apprehended for theft or misuse of government property may be subject to dismissal and prosecution.

8. **Custody of Non-Movable Property.** Non-movable property is considered part of the facility and cannot be moved upon relocation of programs unless special permission is granted from the responsible Accountable Property Officer. The items considered to be non-movable in nature include, but are not limited to, items such as air conditioners, refrigerators, and furniture.

9. **Lost, Stolen, Damaged Property.**

9a. An employee having knowledge of the loss, shortage, theft, damage or destruction of accountable property must report the circumstances to his or her immediate supervisor, and prepare an Unusual Incident (UI) Report. The employee may be held financially liable for any disregard of this responsibility which results in a loss to the District. The following information should be included on the UI Report: (1) a list of the item(s) involved; (2) facts relating to the loss, theft or damage; (3) name(s) of employees/consumers involved; and (4) statement from witnesses, if applicable.

9b. The supervisor will take immediate steps in an attempt to recover lost property and report lost or damaged property to appropriate offices as deemed appropriate.

10. **Property Furnished to Contractor.** A contractor is directly responsible and accountable for the protection and utilization of any government property assigned to him/her and should report any loss, theft, damage, or destruction of the property to the Contracting Officer Technical Representative (COTR), who will contact appropriate supervisory personnel.

11. **Key Points of the District's Office of the Chief Financial Officer (OCFO) Fixed Assets Policy.**

11a. Fixed assets are long-lived tangible items that provide an economic benefit for a number of future periods, cost \$5,000 or more, and are intended to be held or continue to be used over several years. The major categories of fixed assets are Land, Buildings, Furniture, Equipment including computer, communication equipment, and appliances, and Mobile Equipment including cars and trucks.

11b. A physical inventory of fixed assets is periodically conducted for each District agency through the District's Office of Financial Operations and Systems (OFOS). Each agency will be issued a listing of its assets by location prior to the beginning of the inventory. An OFOS contractor shall conduct the inventory for each agency, and OFOS will perform reconciliation and issue an exception report to the agency as applicable. The exception report will contain details on existing Fixed Assets System (FAS) assets not located, as well as new assets found that have not been recorded in FAS. Upon completion of the inventory for all of the agency's locations, OFOS will issue a final exception report for each agency to respond to as necessary.

11c. Proper accounting of fixed assets requires the effective oversight and management of property including the capitalization of appropriate expenditures.

Furniture, vehicles, and equipment must be capitalized if the aggregate cost is \$5,000 or more and the useful life of the asset is three (3) years or greater.

Fixed assets with a unit cost of less than \$5,000 may be identified on the FAS as Inventorable/Controllable equipment of the agency. Inventorable/Controllable Property is non-capitalized tangible property that is considered valuable and/or sensitive with a high risk of theft and/or with an expected useful life of less than three (3) years.

Approved By:

**Stephen T. Baron
Director, DBH**


(Signature) 2/21/14 (Date)

PROPERTY DISPOSAL ACTION

TO: Office of Contracting & Procurement Personal Property Division 2100 Adams Place, NE, 2nd Floor Washington, DC 20018-3627 (202) 576-6472 or Fax (202) 576-7111	1. PDA No.	2. Date
	3. Department	
	4. Agency/Division	
	5. Address	
	6. Telephone	7. Fax No.
	8. Contact Person(s)	

9. PROPERTY FOR DISPOSAL AND/OR TRANSFER

(a) Item No.	(b) Description <small>(Item name, manufacturer, serial & model number, type material)</small>	(c) Quantity	(d) Unit	Acquisition Cost	
				(e) Unit	(f) Total
Total					

10. ACTION REQUESTED *(To be completed by requesting agency) Relief from accountability and responsibility for government property as listed above.**

a. Excess to needs/requirements of this activity;
 Serviceable Unserviceable
 Repairable Uneconomical to repair

b. Request authorization to transfer to:
Agency:
Contact:
Telephone:

c. Request authorization for trade-in/exchange sale
To:
Contact:
Telephone:

d. Other:
Explain: _____

Signature: _____
Agency Accountable Property Officer

11. DISPOSITION DETERMINATION *(To be completed by Personal Property Division, actions directed, to be performed by Requesting Agency.) DO NOT WRITE IN THIS BOX.*

a. Deliver property to refuse disposal transfer station, scrap dealer, or landfill.*

b. Deliver property to PPD Warehouse.*

c. Property sold or to be sold at public auction.*

d. Other _____

*NOTE Once action is complete, you should drop property from your accountable property records.

PPD Approval _____
District of Columbia Property Disposal Officer

See attached instructions

PROPERTY DISPOSAL ACTION (PDA) FORM

The PDA, a multi-use form, is used by Accountable Property Officers (APO) and the Office of Contracting & Procurement's (OCP) Personal Property Division (PPD) to facilitate the disposition of the excess and surplus personal property of the Government of The District of Columbia. APO's use the PDA to identify and report the personal property owned by or in the custody of their Department/Agency (which has been determined to be excess to its needs/requirements) to the PPD and to request a disposition determination from the PPD. The PPD uses the PDA to survey personal property reported as excess by the various District government departments/agencies; to communicate disposition/disposal instructions to APO's for personal property reported as excess; to declare excess personal property surplus, when no known need exists for the property in the Government of the District of Columbia; and to grant/communicate authorization for the sale, disposal, destruction and/or abandonment of surplus personal property.

INSTRUCTIONS

(Please type or print in black or blue ink)

Agency Identifier; Sections: 1 - 8 This section is generally self-explanatory.

Block No. 1. PDA No. The PDA No. is a document identifier number assigned by the Accountable Property Officer. It should consist of an agency identifier, the fiscal year and a sequential numerical identifier, e.g. OCP-02-001.

Block No. 2. Date

Block No. 3. Department

Block No. 4. Agency/Division

Block No. 5. Address

Block No. 6. Telephone No.

Block No. 7. Fax No.

Block No. 8. Contact Person's Name

Property Identifier; Section: 9 a - g

Block No. 9a. Item No. Each item of personal property reported for disposition should be listed individually and identified by an "Item No."

Block No. 9b. Description Provide a description of (define) each piece of property or line item being reported for disposition. Include descriptive information such as the item name, the noun or nomenclature, the manufacturer or make, the model or serial number, the type property or material, or any other descriptive characteristics to identify the property.

Block No. 9c. Quantity Indicate the quantity (the amount) of a particular piece of property or line item that is being reported for disposition.

Block No. 9d. Unit Identify the unit of issue of each piece of property or line item being reported for disposition; e.g. Each (Ea), Package (Pkg), Hundreds (Hd), Set (St), Case (Cs), Bundle (Bd), etc.

Block No's. 9e. and 9f. Unit and Total Acquisition Cost Provide the unit and total acquisition costs for each line item of property reported for disposition. The acquisition cost is the cost to the original owner of the property at the time of purchase, or the cost to the owning/custodial agency of the property at the time of acquisition if any such cost were incurred. Unit cost is the cost per unit of issue and total cost is a product of the unit cost times the quantity. If the actual acquisition cost is unknown, provide the most intelligent and accurate estimate possible, but **do not** leave Acquisition Cost blank.

Block No. 9g. Total Indicate the total acquisition cost of all property reported for disposition on the PDA (add the total acquisition costs of all line items).

Action Requested; Section: 10 a – d This section provides the APO a means to communicate his/her intentions to the PPD and to request a disposition determination for the property reported. The APO should check all appropriate box(es).

Block No. 10a. Excess to the needs/requirements of this activity; Check the appropriate box(es) indicating whether the property reported for disposition is either Serviceable or Unserviceable; Repairable or Uneconomical to repair.

Block No. 10b. Request authorization to transfer to (DC Government entities only. Property cannot be transferred to any entity out side of the DC Government); Provide the name of the Agency and Contact Person, and a contact Telephone No.

Block No. 10c. Request authorization for trade-in/exchange sale (exchange sale is the sale of personal property in exchange for like replacement property, credit or future monetary consideration); Provide the name of the Merchant/Vendor and Contact Person, and a contact Telephone No.

Block No. 10d. Other; Provide an explanation appropriate to either the status of the property reported for disposition and/or the APO's intentions for the property or both.

Signature: The PDA should be signed by the Accountable Property Officer of the reporting Department/Agency. (The APO is a supervisory or administrative employee appointed by the Department Head and vested with the authority and responsibility for effecting the physical and fiscal accountability of all personal property assigned).

If the APO is unavailable to sign the PDA, it may be signed by a duly authorized and/or designated alternated. Otherwise, the Department Head must sign the PDA.

Disposition Determination: This section of the PDA is to be completed by the Personal Property Division. **No entries are required, and none should be made, by the reporting agency.**