

**FISH AND WILDLIFE SERVICE
FINANCE**

Finance

Part 260 Financial Management

Chapter 7 Plant, Property, and Equipment Financial Management Guidance Handbook

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7.1 What is the purpose of this chapter? This chapter:

A. Implements the [Plant, Property, and Equipment \(PP&E\) Financial Management Guidance Handbook](#). The [Handbook](#) includes business processes and technical guidance to improve the accuracy and credibility of financial data in the Service's Real Property Inventory database.

B. Describes the responsibilities of our employees for PP&E financial management.

7.2 What is the policy? Regional and California/Nevada Operations Office (CNO) Budget and Finance Officers (BFOs) and other employees who manage PP&E data must use the guidance in the [Handbook](#).

7.3 What are the authorities for this chapter?

A. [Real Property Financial Management Policy](#), Department of the Interior, Deputy Assistant Secretary – Budget and Finance, April 30, 2003.

B. Statement of Federal Financial Accounting Standards (SFFAS) Number 5, Accounting for Liabilities of the Federal Government, Federal Accounting Standards Advisory Board (FASAB).

C. SFFAS Number 6, Accounting for Property, Plant and Equipment (as amended by SFFAS Numbers 11 and 16), FASAB.

D. SFFAS Number 8, Supplementary Stewardship Reporting (as amended by SFFAS Numbers 11 and 16), FASAB.

7.4 Why does the Service use the Handbook? The Handbook provides the guidance necessary to gather, process, and maintain real and personal property financial data that is:

A. Consistent,

B. Auditable, and

C. Accurately represents the status of our assets.

7.5 Who is responsible for PP&E financial data in the Service?

A. The **Assistant Director – Business Management and Operations** is responsible for:

(1) Developing policy on PP&E financial data,

(2) Establishing performance measures and management controls,

(3) Timely reporting of accurate PP&E financial data in our financial statements, and

(4) Updating and distributing changes to the PP&E Handbook.

B. The **Assistant Director – National Wildlife Refuge System (NWRS)** provides adequate resources to manage and maintain our Real Property Inventory database.

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C. The Regional Directors and CNO Manager assign staff and budgetary resources to:

- (1) Implement PP&E policy,
- (2) Prepare step-down Regional/CNO guidelines, and
- (3) Acquire and manage accurate PP&E data.

D. The Chief, Division of Financial Management (DFM):

- (1) Periodically reviews and conducts onsite audits of PP&E assets,
- (2) Reconciles Construction Work-in-Progress (CWIP) accounts,
- (3) Maintains internal controls to ensure accurate reporting of acquisition and disposal of Service personal and real property assets,
- (4) Manages DFM staff, who, on a national level:
 - (a) Help Regional/CNO staff with financial reporting and technical PP&E issues.
 - (b) Represent the Service on PP&E issues when working with the Department of the Interior to develop the Financial and Business Management System (FBMS).
 - (c) Train Regional/CNO PP&E staff specialists on PP&E financial reporting and technical issues.
 - (d) Conduct periodic performance reviews to ensure that:
 - (i) Adequate internal controls are in place to protect our financial assets, and
 - (ii) Employees use timely and accurate information to prepare annual financial statements.
 - (e) Work with our contractor's audit staff on PP&E financial data issues.
 - (f) Make PP&E business processes consistent.

E. Assistant Regional Directors/CNO Assistant Manager for the NWRS and National Fish Hatchery System (NFHS) direct field station staff to ensure they:

- (1) Notify the Regional/CNO Budget and Finance Officers (BFO) when they add, make capital improvements to, or dispose of assets;
- (2) Properly document the addition, improvement, and disposal of assets;
- (3) Help the Regional/CNO BFOs when they conduct periodic reviews and audits of PP&E financial data and procedures;
- (4) Annually assess the condition of assets to ensure they meet our objectives; and
- (5) Update the Real Property Inventory database annually.

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F. Regional/CNO BFOs are responsible for acquisition, management, and accurate reporting of financial data for all Regional/CNO PP&E assets. BFOs are the Regional/CNO point of contact and must:

- (1) Ensure field station staff enter accurate financial data for all Real Property Inventory records, including asset additions and deletions, costs for assets, CWIP data, and the capitalized cost of improvements.
- (2) Help field station staff with technical PP&E issues.
- (3) Query the Real Property Inventory database to check quality and correct records as necessary.
- (4) Correct process weaknesses found during reviews.
- (5) Manage the PP&E document retention effort.
- (6) Share innovations with peers in other Regions/CNO.
- (7) Put quality control and assurance measures in place to ensure periodic verification of Regional/CNO assets and proper cost documentation.

G. Regional/CNO Realty Chiefs obtain land appraisal documents from the National Business Center (NBC) and provide copies to the Regional/CNO BFOs in a timely manner.

H. Regional/CNO Engineers:

- (1) Coordinate the development of the Region/CNO's Capitalized Project List (CPL). The CPL is part of the CWIP process.
- (2) Work with the Regional/CNO BFOs and program staff to establish a process to update the CPL.

I. Regional/CNO NWRS and NFHS staff:

- (1) Give a list of deferred maintenance, construction, and other projects to the Regional/CNO BFO and Regional/CNO Engineer. These projects could potentially become capitalized assets to include in the CPL.
- (2) Coordinate with the Regional/CNO Engineer during the design phase of projects to assign asset numbers to construction projects that the Regional/CNO Engineer manages. This is particularly important for contracts that include multiple assets.
- (3) Work with field station staff to get financial documentation that the Regional/CNO BFO needs for financial reporting.



ACTING DEPUTY DIRECTOR

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