

Reclamation Manual

Policy

Subject: Museum Property Management

Purpose: To define the Bureau of Reclamation's responsibility for the museum property it owns, controls, or administers on behalf of the United States Government in accordance with Federal laws, regulations, and the Department of the Interior policies. The benefit of this Policy is improved accountability through accuracy and consistency in managing Reclamation's museum property, and completion of required actions in Reclamation's administration of its Museum Property Management Program. It also provides increased opportunities for public access to, and use of, Reclamation's museum property.

Authority: The laws, regulations, and policies underlying Reclamation's authority and responsibility for museum property include:

Antiquities Act of 1906 (16 U.S.C. 431-433); Reservoir Salvage Act, as amended (16 U.S.C. 469-469c-2); National Historic Preservation Act of 1966, as amended (16 U.S.C. 470 et seq.); Archaeological Resources Protection Act of 1979, as amended (16 U.S.C. 470aa-mm); Native American Graves Protection and Repatriation Act (NAGPRA) of 1990 (25 U.S.C. 3001 et seq.); Curation of Federally-Owned and Administered Archeological Collections (36 CFR part 79); Interior Property Management Directives supplement to the Federal Management Regulations (FMR) (41 CFR part 101) and Reclamation Supplements to the FMR 114S-60; Preservation of American Antiquities (43 CFR part 3); Protection of Archaeological Resources (43 CFR part 7); NAGPRA Regulations (43 CFR part 10); Personal Property Management, Departmental Manual (DM) 410; and Policy and Responsibilities for Managing Museum Property, 411 DM.

The *Statement of Federal Financial Accounting Standards* (SFFAS) by the Federal Accounting Standards Advisory Board provides requirements for accounting and reporting museum property in: (1) SFFAS No. 6 – Accounting for Property, Plant, and Equipment (PP&E); (2) SFFAS No. 8 – Supplementary Stewardship Reporting; (3) SFFAS No. 14 – Amendments to Deferred Maintenance Reporting (amends SFFAS 6 and 8); and (4) SFFAS No. 29 – Heritage Assets and Stewardship Land.

Approving Official: Commissioner

Contact: Office of Program and Policy Services, Land Resources Office, 84-53000

1. **Background.** The Department requires its bureaus to establish museum property management programs in response to a 1987 General Accounting Office (now the

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Government Accountability Office) report that cited Government-wide lack of accountability for museum property. In addition, as a result of a 1990 Office of Inspector General audit report of the Department's accountability and control over artwork and artifacts, the Department was found to possess a material weakness with respect to managing museum property. In 1993, the Department created 411 DM, Managing Museum Property, and a guidance handbook for managing museum property. Museum property, a category of stewardship PP&E known as collectible heritage assets, has continued visibility within the Department with measurable output data being reported under both the Government Performance and Results Act and Activity Based Costing/Management initiatives.

2. **Museum Property.** Museum Property means accessioned personal property (sensitive, non-capitalized) acquired according to some rational scheme that is to be preserved, studied, and interpreted for public benefit. Museum property must fit within Reclamation's Scope of Collection Statement (see Appendix C of Reclamation Manual Directive and Standard (D&S), *Museum Property Management*, LND 02-02). Museum property disciplines are identified at 411 DM 1.1.A. Museum property does not include official records or working collections. A majority of Reclamation's museum property are archaeological items. Collectively, museum property items are referred to as museum collections or collectible heritage assets.
3. **Principles.** Reclamation identifies, preserves, and protects museum property that it owns, controls, or administers on behalf of the United States Government. Reclamation manages museum property for public use and benefit. Reclamation museum property must demonstrate a direct connection to Reclamation's mission, history, or compliance with legal mandates.
4. **Goals.** The following goals are set to allow accountability of Reclamation's Museum Property Program.
 - A. **Structure.** Establish a structure where management and staff are knowledgeable of their museum property management responsibilities.
 - B. **Documentation.** Ensure policy, D&S, guidance, planning, and administrative documents are complete and current.
 - C. **Resources.** Establish funding and staffing levels sufficient to meet program needs and accomplish program goals.
 - D. **Management.** Meet the standards set in 36 CFR part 79 and 411 DM for the management and long-term care of museum property.

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- E. **Accountability.** Ensure complete and accurate museum property management data, and ensure these data are entered into and maintained in a Reclamation collection management system. Ensure annual reporting is accurate and can withstand an independent audit.
 - F. **Use and Access.** Make museum property and information about museum property available to the public.
5. **Management Structure and Responsibilities.** The Commissioner of Reclamation is responsible for maintaining the Museum Property Program and must fulfill the responsibilities listed in 411 DM 1.3.D. The Commissioner's responsibilities are fulfilled through Reclamation's management structure and compliance with law, regulation, the DM, and Reclamation's Policies and D&S.
 6. **Management Standards.** Reclamation manages its museum property using the standards set in 36 CFR part 79 and 411 DM. Reclamation records its long-term planning and management achievements through established reports and documents.
 7. **Data Management.** Reclamation employs a collections management system to document, track, and report on its museum property. The system must be able to interface with the Department and Reclamation financial management systems. Original museum records are to be retained permanently. Archival quality backup copies of museum records entered into the automated system are maintained at a location away from the original museum records.