

## Federal Management Regulation

## § 102-84.45

your agency, preferably the same accounting records used to support your agency's financial statements.

### **§ 102-84.25 Is it necessary for my agency to designate an official to serve as the point of contact for the real property inventories?**

Yes, you must designate an official to serve as your agency's point of contact for the Annual Real Property Inventories. We recommend that you designate the same point of contact for the Federally-owned and leased real property inventory, although separate points of contact are permitted. You must advise the General Services Administration, Office of Government-wide Policy, Office of Real Property (MP), 1800 F Street, NW., Washington, DC 20405, in writing, of the name(s) of these representative(s) and any subsequent changes. Each agency's point of contact for the real property inventories can be found at <http://worldwide.gsa.gov>.

### **§ 102-84.30 Is it necessary for my agency to certify the accuracy of its real property inventory submission?**

Yes, your agency's highest ranking real property official must certify the accuracy of the real property information submitted to GSA.

### **§ 102-84.35 Which agencies must submit a report for inclusion in the Annual Real Property Inventory?**

Each agency that carries real property on its financial statement as of September 30 each year has the responsibility for submitting the real property inventory information. Information provided in these reports related to asset values must be consistent with agency records used for financial reporting in accordance with standards issued by the Federal Accounting Standards Advisory Board (FASAB). For purposes of this part, this requirement shall apply regardless of the method used to acquire the property or which agency is currently using or occupying the property.

### **§ 102-84.40 What types of real property must I report for the Annual Real Property Inventory?**

You must report for the Annual Real Property Inventory all land, buildings,

and other structures and facilities owned by the United States (including wholly-owned Federal Government corporations) throughout the world and all real property leased by the United States from private individuals, organizations, and municipal, county, State, and foreign governments. These reports must include all real property that a Federal agency carries on its financial statement and/or in documentation accompanying the financial statement, such as:

- (a) Unreserved public domain lands;
- (b) Public domain lands reserved for national forests, national parks, military installations, or other purposes;
- (c) Real property acquired by purchase, construction, donation, eminent domain proceedings, or any other method;
- (d) Real property in which the Government has a long-term interest considered by the reporting agency as being equivalent to ownership. This would include land acquired by treaty or long-term lease (e.g., 99-year lease), and that your agency considers equivalent to Federally-owned land;
- (e) Buildings or other structures and facilities owned by or leased to the Government whether or not located on Government-owned land;
- (f) Excess and surplus real property;
- (g) Real property held in trust by the Federal Government;
- (h) Leased real property (including leased land, leased buildings, leased other structures and facilities, or combination thereof); and
- (i) Real property leased rent free or for a nominal rental rate if the real property is considered significant by the reporting agency.

### **§ 102-84.45 What types of real property must not be reported for the Annual Real Property Inventory?**

You must not report real property that is not carried on your agency's financial statements, such as:

- (a) Properties acquired through foreclosure, confiscation, or seizure to be liquidated in settlement of a claim or debt to the Federal Government;
- (b) Rights-of-way or easements granted to the Federal Government; and