

CPAIS Physical Inventory Reporting Enhancements (ENHC0011344)

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Several new enhancements to physical inventory reporting in CPAIS Personal Property were implemented to comply with GSA's guidance on physical inventory reporting for capitalized and non-capitalized accountable property. The Capitalized and Accountable Property Public Law 115-419 requires that all capitalized accountable property be inventoried annually, and that all sensitive and non-capitalized accountable property be inventoried biennially. For the purposes of the physical inventorying process, the following definitions were decided and will be used within this document:

- **Capitalized Property:** Assets are considered capitalized if they have an Acquisition Amount or Original Acquisition Cost of \$25,000 or greater.
- **Non-Capitalized Property:** Assets are considered non-capitalized if they have an Acquisition Amount or Original Acquisition Cost of \$24,999 or less (including sensitive assets, if applicable, which have an Acquisition Amount or Original Acquisition Cost of \$4,999 or less).

Note: The physical inventory reporting of sensitive assets is an agency-by-agency decision and does not apply to agencies that do not store sensitive assets in CPAIS-PP.

The system has been updated to identify inventory statuses based on the Inventory Type field on the Maintain APO Details form. The annual reporting of capitalized property will be associated with the ANNUAL Inventory Type, and the biennial reporting of non-capitalized property will be associated with the BIENNIAL Inventory Type. Several physical inventory reports and user views have been created or updated to reflect this change; see the [Related Reports and User Views](#) section for a list of affected reports.

INVENTORY PROCESS

APOs can fall into three categories: APOs with only non-capitalized assets, APOs with only capitalized assets, and APOs with a mix of capitalized and non-capitalized assets. Their inventories will be recorded based on the following guidelines:

APOs WITH ONLY NON-CAPITALIZED ASSETS

APOs with **only non-capitalized assets** must perform an inventory of all assets every two years, recorded on the Maintain APO Details form with an Inventory Type of BIENNIAL.

Inventory Steps

1. Determine if you need to perform a Biennial Inventory this year:
 - APO contains one or more non-capitalized assets and zero capitalized assets.
 - A Biennial Inventory was not recorded last year.
 - The PMO and APO Inventory Status Detail Report may be used to view the status of the APO's Biennial Inventory.
 - The three user views modified by this enhancement may also be used. *
2. Generate the inventory report for all the APO's assets using one of the following reports:
 - Physical Inventory Report by Description
 - Physical Inventory Report with Asset ID Sort

- Physical Inventory Report with Custodian Sort
- Physical Inventory Report with Serial Number Sort

Alternatively, the following reports may be used:

- Physical Inventory Report of Non-Capitalized Assets with Custodian Sort
 - Physical Inventory Report of Non-Capitalized Assets with Description Sort
3. Follow the guidance on the Instruction/Certification page of the report to inventory each asset. **
 4. Once finished with the entire report, record the inventory on the Inventory Dates tab on the Maintain APO Details form, using an Inventory Type of BIENNIAL.

APOs WITH ONLY CAPITALIZED ASSETS

APOs with **only capitalized assets** must perform an inventory of all assets every year, recorded on the Maintain APO Details form with an Inventory Type of ANNUAL.

Inventory Steps

1. Determine if you need to perform an Annual Inventory this year:
 - APO contains one or more capitalized assets and zero non-capitalized assets.
 - The PMO and APO Cap Inventory Status Detail Report may be used to view the status of the APO’s Annual Inventory.
 - The three Inventory user views modified by this enhancement may also be used.
Note: Currently, the three user views (AGENCY Inv. Rpt., AGENCY/PMO Inv. Rpt., and AGENCY/PMO/APO Inv. Rpt.) will report a second status (BIENNIAL) that is not needed for APOs with only capitalized assets.
2. Generate the inventory report for the APO’s capitalized assets using one of the following reports:
 - Physical Inventory Report of Capitalized Assets with Custodian Sort
 - Physical Inventory Report of Capitalized Assets with Description Sort
3. Follow the guidance on the Instruction/Certification page of the report to inventory each asset. **
4. Once finished with the entire report, record the inventory on the Inventory Dates tab on the Maintain APO Details form, using an Inventory Type of ANNUAL.

APOs WITH CAPITALIZED ASSETS AND NON-CAPITALIZED ASSETS

APOs with a mix of **capitalized and non-capitalized assets** must perform an inventory of all assets every two years, recorded on the Maintain APO Details form as two entries, one with an Inventory Type of BIENNIAL and one with an Inventory Type of ANNUAL.

On years when the BIENNIAL inventory is not performed, these APOs must perform an inventory of all capitalized assets, recorded on the Maintain APO Details form with an Inventory Type of ANNUAL.

The following Inventory Steps are split into two sections: Section A outlines a “Biennial Year” in which all assets are inventoried, and Section B outlines an “Annual Year” in which only the capitalized assets are inventoried.

A) “Biennial Year” Inventory Steps

1. Determine if you need to perform a Biennial Inventory this year:
 - APO contains one or more capitalized assets and one or more non-capitalized assets.

- A Biennial Inventory was not recorded last year.
 - The PMO and APO Inventory Status Detail Report may be used to view the status of the APO's Biennial Inventory.
 - The three user views modified by this enhancement may also be used. *
2. Generate the inventory report for all the APO's assets using one of the following reports:
 - Physical Inventory Report by Description
 - Physical Inventory Report with Asset ID Sort
 - Physical Inventory Report with Custodian Sort
 - Physical Inventory Report with Serial Number Sort
 Alternatively, the following reports may be used to generate an inventory report for the APO's capitalized and non-capitalized assets separately:
 - Physical Inventory Report of Non-Capitalized Assets with Custodian Sort
 - Physical Inventory Report of Non-Capitalized Assets with Description Sort
 - Physical Inventory Report of Capitalized Assets with Custodian Sort
 - Physical Inventory Report of Capitalized Assets with Description Sort
 3. Follow the guidance on the Instruction/Certification page of the report to inventory each asset. **
 4. Once finished with the entire report, record the inventory on the Inventory Dates tab on the Maintain APO Details form, using an Inventory Type of BIENNIAL. If the APO contains one or more capitalized assets, an additional line should be added with an Inventory Type of ANNUAL.

B) "Annual Year" Inventory Steps

1. Determine if you need to perform an Annual Inventory this year:
 - APO contains one or more capitalized assets and one or more non-capitalized assets.
 - A Biennial Inventory was recorded last year.
 - The PMO and APO Cap Inventory Status Detail Report may be used to view the status of the APO's Annual Inventory.
 - The three Inventory user views modified by this enhancement may also be used. *
2. Generate the inventory report for the APO's capitalized assets using one of the following reports:
 - Physical Inventory Report of Capitalized Assets with Custodian Sort
 - Physical Inventory Report of Capitalized Assets with Description Sort
3. Follow the guidance on the Instruction/Certification page of the report to inventory each asset. **
4. Once finished with the entire report, record the inventory on the Inventory Dates tab on the Maintain APO Details form, using an Inventory Type of ANNUAL.

* The three user views (AGENCY Inv. Rpt., AGENCY/PMO Inv. Rpt., and AGENCY/PMO/APO Inv. Rpt.) report two statuses, one annual and one biennial, for APOs which contain a mix of capitalized and non-capitalized assets.

** In addition to verifying other data on the report, the value in the new Condition Code field must be verified and corrected on the report, if necessary, using one of the following values: NEW/UNUSED, REPAIRABLE, SALVAGE, SCRAP, or USABLE.

RELATED REPORTS AND USER VIEWS

The following reports were created as part of this enhancement:

PPM PHYSICAL INVENTORY CANNED REPORTS

- Physical Inventory Report of Capitalized Assets with Description Sort: only capitalized assets
- Physical Inventory Report of Capitalized Assets with Custodian Sort: only capitalized assets
- Physical Inventory Report of Non-Capitalized Assets with Description Sort: only non-capitalized assets
- Physical Inventory Report of Non-Capitalized Assets with Custodian Sort: only non-capitalized assets

PPM INVENTORY STATUS CANNED REPORTS

- PMO and APO Cap Inventory Status Detail Report: only annual statuses
- PMO and APO Cap Inventory Status Summary: only annual statuses

The following reports and user views were modified as part of this enhancement:

PPM INVENTORY STATUS CANNED REPORTS

- PMO and APO Inventory Status Detail Report: only biennial statuses
- PMO and APO Inventory Status Summary: only biennial statuses

PPA INVENTORY USER VIEWS

- AGENCY Inv. Rpt.: annual and biennial statuses
- AGENCY/PMO Inv. Rpt.: annual and biennial statuses
- AGENCY/PMO/APO Inv. Rpt.: annual and biennial statuses

The following reports were previously existing and not modified by this enhancement:

PPM PHYSICAL INVENTORY CANNED REPORTS

- Physical Inventory by Description: capitalized and non-capitalized assets
- Physical Inventory Report with Asset ID Sort: capitalized and non-capitalized assets
- Physical Inventory Report with Custodian Sort: capitalized and non-capitalized assets
- Physical Inventory Report with Serial Number Sort: capitalized and non-capitalized assets