



June 2022

FEDERAL PERSONAL PROPERTY

Better Internal
Guidance and More
Action from GSA Are
Needed to Help
Agencies Maximize
Use of Excess

Why GAO Did This Study

Every year, executive agencies purchase billions of dollars of personal property while also disposing of property that is excess, or no longer needed. This excess personal property represents a significant government investment and its reuse maximizes government assets and minimizes new purchase costs.

GAO was asked to review federal use of excess personal property. This report: (1) describes what is known about the extent that agencies obtained excess personal property and (2) assesses the extent to which selected agencies' internal guidance addressed elements from the FMR for considering excess property and opportunities for GSA to promote the use of excess. GAO reviewed federal regulations and analyzed data on purchases of personal property and on excess property obtained. GAO reviewed five agencies' guidance on considering excess property and interviewed agency and GSA officials. GAO selected BIA, CBP, FAA, SEC, and USAID based on the amounts of property they purchased and excess property they reported and obtained.

What GAO Recommends

GAO is making six recommendations, including (1) that each selected agency ensure its internal guidance on considering excess property fully addresses the FMR elements and (2) that GSA assess its efforts to promote agencies' maximum use of excess property and take action that will help agencies implement better guidance. All selected agencies agreed with our recommendations. GSA agreed with our findings and said it would take action on our recommendation.

View [GAO-22-104626](#). For more information, contact Catina B. Latham at (202) 512-2834 or lathamc@gao.gov.

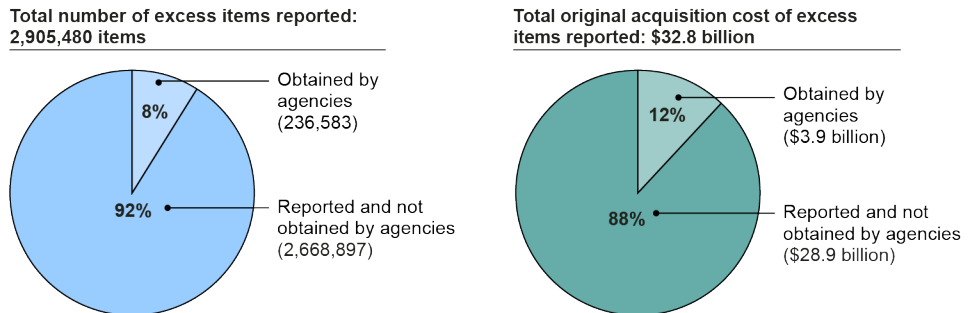
FEDERAL PERSONAL PROPERTY

Better Internal Guidance and More Action from GSA Are Needed to Help Agencies Maximize Use of Excess

What GAO Found

Before purchasing "personal property," which ranges from office supplies and food to precious metals, the Federal Management Regulation (FMR) requires executive agencies to consider whether excess property, already owned by the government, can meet their needs. Excess property is generally available at no charge (excluding costs to transport or ship) to agencies. From 2016 to 2020, agencies government-wide obtained \$3.9 billion—based on the property's original acquisition cost—in excess personal property. Comparing \$3.9 billion to the \$206 billion in property agencies purchased in the same time period, excess property was not a significant source of supply. Further, this \$3.9 billion represented a small part of the excess property available to agencies (see figure). It is unclear whether agencies could have obtained excess property to a greater extent because data on purchases and on excess property do not contain enough detail to correlate specific products agencies purchased to specific products available as excess. In addition, some categories of property agencies purchased—such as perishables and national security sensitive items—are not typically available as excess.

Percentage of Reported Excess Personal Property Obtained by Agencies Government-Wide by Number and Value, Fiscal Years 2016 to 2020



Source: GAO analysis of GSAXcess data. | GAO-22-104626

GAO identified four essential elements from the FMR on considering excess property that agencies should address in their internal guidance. These elements include determining when it is practicable to check for and obtain excess property and evaluating the suitability of excess property to meet agency needs. The guidance at five selected agencies—Bureau of Indian Affairs (BIA); Customs and Border Protection (CBP); Federal Aviation Administration (FAA); Securities and Exchange Commission (SEC); and U.S. Agency for International Development (USAID)—varied, but none addressed all four elements. For example, two agencies' guidance addressed three elements while one agency's guidance did not address any. Without guidance that addresses the four elements, agencies may not be obtaining excess property to the extent they could in order to minimize expenditures for new property. The General Services Administration (GSA) is responsible for promoting the maximum use of excess property by executive agencies and issued the FMR and other guidance for agencies. However, GAO's findings indicate that these efforts may be insufficient, and GSA officials said GSA has not assessed its current efforts or other actions that could increase agencies' use of excess. After such an assessment, for example, GSA may be able to take actions that could help agencies more consistently meet the requirement to consider excess and increase the likelihood that agencies will maximize their use of excess property and save taxpayer dollars.

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Abbreviations

BIA	Bureau of Indian Affairs
CBP	Customs and Border Protection
DHS	Department of Homeland Security
DOI	Department of the Interior
DOT	Department of Transportation
FAA	Federal Aviation Administration
FAR	Federal Acquisition Regulation
FMR	Federal Management Regulation
FPDS	Federal Procurement Data System
GSA	General Services Administration
SEC	Securities and Exchange Commission
USAID	U.S. Agency for International Development

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June 28, 2022

The Honorable Gary C. Peters
Chairman
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable James Lankford
Ranking Member
Subcommittee on Government Operations and Border Management
Committee on Homeland Security and Governmental Affairs
United States Senate

Every year, agencies dispose of hundreds of millions of dollars in “personal property” that is excess or no longer needed.¹ Personal property is any government property except real property, government records, and certain naval vessels, and consists of millions of items ranging from common ones—like office supplies, nuts and bolts, and food—to specialized industrial equipment and precious metals. While some of this excess personal property is broken or obsolete, many items are new or in good working order. Because this property was originally purchased with federal funds and represents a significant investment, the government seeks to encourage other federal agencies to reuse it, thus maximizing use of government assets and minimizing new purchasing costs. Executive agencies are statutorily required, “as far as practicable,” to obtain excess property.² Prior to purchasing new personal property, agencies are generally required to check if excess property is available that can meet their needs.³ Property is available to agencies as part of a disposal process, managed by the General Services Administration (GSA) and typically facilitated through its GSAXcess® system. GSA also issues regulations on personal property disposal that executive agencies generally are required to follow. From fiscal year 2016 to 2020, agencies obtained excess property with an original acquisition cost on average of

¹In this report, we generally refer to civilian executive branch agencies as “agencies” and personal property as “property”, unless otherwise noted.

²40 U.S.C. § 524(b).

³See, e.g., 41 C.F.R. §§ 102-36.35(a), 102-36.65. This report generally refers to these and other legal provisions together as requiring agencies to consider excess personal property and references the specific legal requirements as appropriate.

about \$781 million annually.⁴ You asked us to review federal agencies' acquisition practices for personal property. For this report, we:

- described what is known about the extent to which agencies obtained excess personal property to meet their needs, and
- assessed the extent that selected agencies' internal guidance addressed selected regulatory elements for ensuring excess personal property is considered before purchasing new property, and opportunities for GSA to promote the maximum use of excess property.

To address the first objective, we obtained data for each fiscal year from 2016 to 2020, the most recent data available at the time we requested the data, on contract actions for purchasing personal property from the Federal Procurement Data System (FPDS).⁵ From the GSAXcess® system, we obtained comprehensive historical transaction data and analyzed it to determine the amount, original acquisition cost, and type of excess property obtained by agencies for each fiscal year from 2016 to 2020. We selected these years to be consistent with the timeframes of the FPDS data obtained.⁶ To provide insight on the available property agencies may find when searching for excess property, we requested additional GSAXcess® data to determine the amount, original acquisition cost, type, and condition of excess property available at three different times throughout the audit. GSA provided data for the following dates: February 18, 2021; August 18, 2021; and February 7, 2022. As these data are from specific points in time and the items available in GSAXcess® continuously change, they are not generalizable to other dates. We reviewed documentation related to these data sources to

⁴When reporting excess personal property, agencies are required to report its original acquisition cost.

⁵FPDS is the federal government database of information on federal procurement actions and includes information on the total cost and, to a more limited extent, kinds of personal property purchased. Executive agencies are required to report to FPDS contract actions that meet certain conditions, such as those above the reporting threshold of \$10,000. Prior to 2020, the reporting threshold in the Federal Acquisition Regulation was \$3,500. Accordingly, not all purchases are captured in FPDS.

⁶Fiscal year 2021 data became available during our review. We obtained and reviewed data for that year from both FPDS and GSAXcess® and found them to be generally similar to data from prior years. We did not include 2021 data in our analysis for the report because our testimonial and documentary evidence focused on fiscal years 2016 to 2020. Therefore, 2021 data were beyond the scope of our review.

assess the reliability of these data.⁷ We determined that these data were sufficiently reliable for providing general information about agencies' personal property purchases and use of excess.

To provide examples of how agencies use excess personal property to meet their personal property needs and factors that might limit their use of excess property, we obtained documents and interviewed officials from five agencies about the types of excess they obtain, and any incentives or challenges they have in obtaining excess property. We selected the Bureau of Indian Affairs (BIA) within the Department of the Interior (DOI); Customs and Border Protection (CBP) within the Department of Homeland Security (DHS); the Federal Aviation Administration (FAA) within the Department of Transportation (DOT); the Securities and Exchange Commission (SEC); and the U.S. Agency for International Development (USAID).⁸ We judgmentally selected these agencies to include agencies that had a range of experiences with personal property, based on the amount of personal property purchased, the amount of excess property reported, and the amount of excess property obtained from fiscal years 2016 to 2020. The information we obtained from these agencies about their use of excess personal property is not generalizable to all federal agencies but provides insight into how agencies of various sizes consider excess property to meet their needs.

To address the second objective, we analyzed property management, acquisition, and government purchase cards guidance provided by selected agency officials and interviewed officials about how they ensure consideration of excess property.⁹ We assessed each agency's collective guidance—including both departmental and sub-agency, where relevant—to determine whether the guidance identified the requirement to consider excess property. We also assessed the extent to which the guidance identified and provided direction on implementing certain other related provisions in the Federal Management Regulation (FMR). We reviewed relevant federal internal control standards on designing and

⁷We coordinated with GSA to ensure that available GSAXcess® data were reliable for our purposes. We did not independently assess the accuracy of the information self-reported to GSAXcess® by agencies disposing of property.

⁸Because DOI, DHS, and DOT are executive departments comprised primarily of sub-agencies, we selected a sub-agency in each of these three departments—BIA within DOI, CBP within DHS, and FAA within DOT. We selected sub-agencies from among those who had obtained the most excess personal property between fiscal years 2016 and 2020.

⁹Selected agencies provided various internal policy, directives, manuals, handbooks, and training documents. We refer to these documents generally as guidance in this report.

maintaining internal control activities—such as policies, procedures, or guidance—and on documenting responsibilities for these activities.

To assess opportunities for GSA to promote the maximum use of excess property, we obtained documentation and interviewed GSA officials responsible for personal property policy and for managing GSA's excess property disposal process. We obtained their views on how agencies should implement the requirement to consider excess property before making a new purchase and about GSA's roles and responsibilities in helping agencies meet the requirement. We reviewed GSA's statutory responsibility to prescribe policies and methods to promote the maximum use of excess property by executive agencies and GSA's guidance for agencies on considering excess property. A more detailed description about our scope and methodology is included in appendix I.

We conducted this performance audit from November 2020 to June 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Each year, agencies purchase billions of dollars of personal property to support their mission needs. Agencies purchase personal property using contracts and government purchase cards. Agencies must consider a variety of complex factors when initiating a purchase of personal property, the process for which is detailed in federal acquisition regulations and agency internal guidance. The government purchase card program was created as a way for agencies to streamline federal acquisition processes by providing a low-cost, efficient vehicle for purchasing goods and services directly from vendors. Purchase cards are typically used for lower-cost purchases, generally those less than \$10,000.

One of the factors agencies must consider before purchasing new personal property is whether they can meet their needs by using available excess property. Specifically, executive agencies are statutorily required to obtain, to the extent practicable, excess property.¹⁰ Using excess personal property maximizes the return on government dollars spent and

¹⁰40 U.S.C. § 524(b).

can reduce expenditures for new purchases. Additionally, GSA is statutorily required to prescribe policies and methods to promote the maximum use of excess property by executive agencies.¹¹ The Federal Acquisition Regulation (FAR) and the FMR also include requirements for executive agencies to consider excess personal property.¹² The FAR requires that agencies prioritize excess property as a source of supply—second only to using agencies’ own property—while the FMR states that agencies, “must use excess personal property unless it would cause serious hardship, be impractical, or impair [their] operations” and provides policy information to agencies on obtaining excess property.¹³ The requirements to consider excess property in both the FAR and FMR generally apply to all purchases agencies make, regardless of the cost or the method of purchasing the property—that is, for example, whether a purchase is made using a contract or a government purchase card.

Excess property is made available as part of a government-wide, personal property disposal process, managed by GSA.¹⁴ This process consists of a series of steps that make property not needed by an agency available to other federal agencies and, subsequently, made available for donation to eligible entities, sold, or ultimately disposed of. Specifically, excess personal property is made available to federal agencies for 21 days; if not selected, the property proceeds to the next steps in the disposal process (see fig. 1).

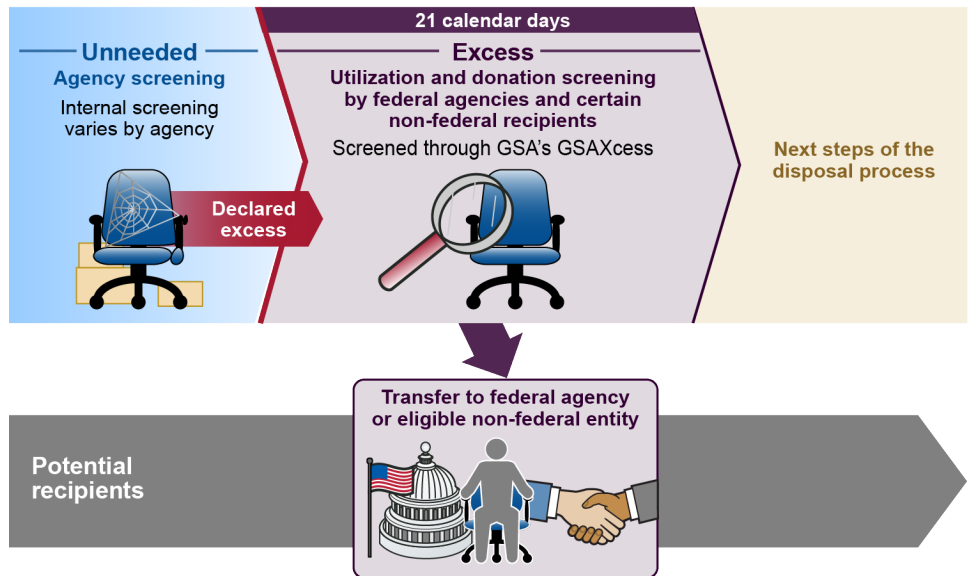
¹¹40 U.S.C. § 521.

¹²The FAR is issued by GSA, the Department of Defense, and the National Aeronautics and Space Administration; the FMR is issued by GSA. The FAR is not applicable to FAA, which has its own acquisition management system. However, the requirements in the FMR apply to all of our selected agencies.

¹³See FAR §§ 8.002, 8.102; see also 41 C.F.R. §§ 102-36.65 (FMR requirement to use excess personal property), 102-36.70 (FMR information on considerations when acquiring excess personal property).

¹⁴Generally, executive agencies must dispose of their property through GSA’s disposal process, but some also have independent authorities that allow them to directly provide specific types of property to certain non-federal recipients. For example, as we previously reported, the Department of Energy provides energy-related laboratory equipment to colleges and universities for educational programs. See GAO, *Federal Property: Improved Monitoring, Oversight, and Data Would Help Understand Effects of Providing Property to Non-Federal Recipients*, [GAO-20-101](#) (Washington, D.C.: Dec. 20, 2019).

Figure 1: Initial Stages of the General Services Administration’s (GSA) Disposal Process for Federal Personal Property



Source: GAO analysis of General Services Administration information. | GAO-22-104626

Agencies can report, search for, and obtain excess property using GSAXcess®, GSA’s web-based system for facilitating disposal of excess personal property (see <https://gsaxcess.gov>). When agencies report property as excess through GSAXcess®, they provide a variety of information about it—description, quantity, condition, and location, among others. Agencies looking for excess property search GSAXcess® (see fig. 2). If they find available property that meets their need, agencies can request it, and upon GSA’s approval, the property is transferred to the requesting agency. Generally, agencies obtain excess property at no cost but are responsible for transportation, shipping, or other costs, and must contact the reporting agency to physically obtain it. GSA is planning to launch a new system called the Personal Property Management System that will replace GSAXcess®.

Figure 2: Example of Search Results for Automobiles Available as Excess Personal Property

GSAXcess®
U.S. General Services Administration

User Guides | FAQ | Program Links | Contact Links | GSAXcess® HelpDesk
 • Agency Asset Management System (AAMS) • Energy Asset Disposal System (EADS) • Report Property • Want List • Direct Select • PTM

Basic Search Options | [Advanced Search](#) | [Menu](#) | [Home](#) | [Logout](#)







Search Results List of Items

[All Categories](#) > [All Items Available - All Categories](#) > [Automobiles](#)

[View Cart \(0\)](#) | [Checkout](#) | [Back](#) | [Help](#)

Total items available: 24 / Items with photos: [11](#) | Search in Results: | Exact Phrase | [Go!](#) | Page: 1 | [<<< Go To](#)

No more records

Select	Item Control Number	Reimb	Item Name	Location State	Available Quantity	Unit of Issue	Surplus Release Date	Condition	Requested Quantity
Add to cart	368171-9155-0179Y		 MOTOR VEHICLE	AZ	1	EACH	07/06/2009	Repairable	
Add to cart	149103-9152-0016		 ELECTRIC CART	CA	1	EACH	06/22/2009	Salvage	1
Add to cart	123159-9154-0001		 SEDAN	CA	1	EACH	07/09/2009	Repairable	
Add to cart	FB4819-9127-0000		SUV 4X4 GMC JIMMY 1994 E0N010128A1	FL	1	EACH	07/03/2009	Repairable	
Add to cart	FG3301-9087-FL03		 VAN DODGE C#CCAFS100X	FL	1	EACH	06/19/2009	Repairable	1
Add to cart	W81YR5-9133-S002		MINIVAN, CHEVROLET ASTRO 1993 A1N083241A1	GA	1	EACH	07/10/2009	Repairable	
Add to cart	WX3JN9-9126-9052		VEHICLE, RECREATIONA A0M030101A1	HI	1	EACH	07/10/2009	Repairable	
Add to cart	120281-9131-PM05		 SNOWMOBILE	ID	1	EACH	07/09/2009	Repairable	
Add to cart	W8086B-9058-9006		TRUCK CUSHMAN B#CETSALOTC	KY	1	EACH	07/03/2009	Repairable	
Add to cart	W9046W-9148-B199		MISC VEHICLE PARTS C0B010312A1	LA	66	EACH	07/03/2009	Repairable	
Add to cart	127217-9103-0024		 PICK UP	LA	1	EACH	07/06/2009	Repairable	

Trusted sites | 100%

Source: General Services Administration training on obtaining excess personal property. | GAO-22-104626

Agencies Obtained Some Excess Personal Property, but It Is Unclear Whether They Maximized Opportunities

Agencies Obtained Some Excess Personal Property

While federal agencies obtained some excess property, it was not a significant source of supply compared to what they purchased. Specifically, agencies purchased a broad range of categories of personal property that collectively cost \$206 billion from fiscal year 2016 to 2020. During this same time period, agencies obtained \$3.9 billion of excess property. Agencies obtained a wide range of different kinds of excess personal property. However, the majority of it, in terms of its original acquisition cost, is limited to select product categories.¹⁵ Specifically, the top 10 categories of excess items obtained by agencies during this time period represented \$3.05 billion, or 78 percent of the original acquisition cost of all excess property obtained (see table 1).

¹⁵The federal government uses two separate but similar systems to categorize personal property items. Although used for different purposes—Product and Service Codes are for categorizing items purchased and Federal Supply Codes are for categorizing property declared excess by agencies—both systems use the same category names and numbering system.

Table 1: Top 10 Categories of Excess Personal Property Obtained by Agencies, Fiscal Years 2016 to 2020

Personal property category	Total original acquisition cost of personal property obtained as excess (dollars in millions) ^a
Aircraft, Rotary Wing	\$ 1,491
Miscellaneous Items ^b	\$ 526
Aircraft, Fixed Wing	\$ 439
Medical and Surgical Instruments, Equipment, and Supplies	\$ 161
Trucks and Truck Tractors, Wheeled	\$ 95
Rocket Engines and Components	\$ 88
Trailers	\$ 79
Office Furniture	\$ 72
Hospital Furniture, Equipment, Utensils and Supplies	\$ 52
Training Aids	\$ 49
All other categories	\$ 855
Total	\$3,905

Source: GAO analysis of GSAXcess[®] data. | GAO-22-104626

Note: Numbers may not sum to totals because of rounding.

^aData on the original acquisition costs of excess personal property obtained are from GSAXcess[®], the General Services Administration’s system for disposal of excess personal property.

^bMiscellaneous Items is a product category that includes only those items that cannot be classified in any other existing product category. This is different from “All other categories”, which refers to all of the other 527 product categories not included in this table.

Four of our selected agencies (CBP, FAA, BIA, and USAID) obtained a combined original acquisition cost of \$461 million in excess property from 2016 to 2020 to meet their mission needs (see table 2). The fifth agency—SEC—did not obtain any excess property from 2016 to 2020 because, according to officials, the excess property available did not meet its mission needs. Excess property was not a significant source of supply for three of our selected agencies—CBP, FAA, and SEC.¹⁶ For example, FAA purchased \$4.6 billion in personal property while it obtained \$4 million of excess property. In contrast, USAID and BIA obtained significant excess property compared to the cost of property purchased. Both of these agencies have mission needs that include providing property, such as medical equipment, to non-federal entities, and much of the excess property BIA and USAID obtained went to such non-federal

¹⁶Information on property that selected agencies purchased and obtained as excess is presented for context to illustrate how much property agencies typically purchase and obtain and does not mean that all the property purchased as new could or should have been obtained as excess personal property instead.

Excess Medical-Related Property Was Commonly Obtained by Agencies



Source: Hoda Bogdan/stock.adobe.com. | GAO-22-104626

Personal property categorized as Medical and Surgical Instruments, Equipment, and Supplies were some of the items obtained as excess by agencies. Products in this category include anesthesia apparatus, blood transfusion apparatus, oxygen therapy apparatus, respirators, orthopedic supplies, arch supports, clinical thermometers, sutures, hearing aids, and veterinary equipment. We reviewed GSAXcess® data on the excess personal property agencies obtained from fiscal years 2016 to 2020 and found that agencies obtained \$161 million (original acquisition cost) of property in this category, making it the personal property category with the fourth largest amount obtained as excess. We also reviewed GSAXcess® data on the excess personal property available to agencies on specific dates—February 18th, 2021; August 18th, 2021; and February 7, 2022—and found a total of \$44.1 million worth of personal property categorized as Medical and Surgical Instruments, Equipment, and Supplies available on these three days. Given that excess items are available to agencies for 21 days before moving to the next steps in the disposal process, these data are not generalizable to other days.

Source: GAO analysis of General Services Administration information. | GAO-22-104626

entities.¹⁷ Specifically, USAID purchased \$741 million in personal property and it obtained \$227 million in excess property. USAID transferred the majority of the excess property it obtained to non-governmental international organizations through its Limited Excess Property Program.¹⁸ BIA obtained \$73 million in excess property; this amount is more than the \$68 million of personal property BIA purchased in the same timeframe. According to BIA officials, the excess property obtained was primarily provided to tribes under the agency's authority to acquire excess property for donations.

¹⁷We have previously reported on excess personal property provided to non-federal recipients. See [GAO-20-101](#).

¹⁸The Limited Excess Property Program was established in 1987 to transfer U.S. government excess property to international organizations to supplement their global development, disaster relief, and humanitarian aid programs overseas.

Table 2: Cost of Personal Property Purchased and Obtained as Excess by Selected Agencies, Fiscal Years 2016 to 2020

Agency	Cost of personal property purchased ^a	Original acquisition cost of excess personal property obtained ^b	Types of excess personal property obtained
Bureau of Indian Affairs (BIA)	\$68 million	\$73 million	BIA officials said most property obtained was given to tribes. About half the property was ground vehicles, such as trucks and trailers.
Customs and Border Protection (CBP)	\$4.9 billion	\$157 million	CBP obtained a variety of types of property, but rotary wing aircraft accounted for 70 percent.
Federal Aviation Administration (FAA)	\$4.6 billion	\$4 million	FAA obtained a variety of types of property, but the two types they obtained with the greatest value were drones and radar equipment.
Securities and Exchange Commission (SEC)	\$281 million	\$0	SEC did not obtain any excess personal property.
U.S. Agency for International Development (USAID)	\$741 million	\$227 million	USAID obtained medical and dental-related equipment, which accounted for 93 percent of the property. USAID officials said that a large amount of this property is provided to non-federal entities overseas.
Total	\$10.6 billion	\$461 million	n/a

Legend: n/a = not applicable.

Source: GAO analysis of Federal Procurement Data System and GSAXcess[®] data and interviews with agency officials. | GAO-22-104626

Note: Information on property that selected agencies purchased and obtained as excess is presented for context to illustrate how much property agencies typically purchase and obtain and does not mean that all the property purchased as new could or should have been obtained as excess personal property instead.

^aData on the costs of personal property purchased are from the Federal Procurement Data System (FPDS), the federal government database of information on federal procurement actions.

^bData on the original acquisition costs of excess personal property obtained are from GSAXcess[®], the General Services Administration’s system for disposal of excess personal property.

When federal agencies obtained excess personal property, they mostly obtained items reported to be in good condition. Specifically, 85 percent of excess items obtained from 2016 to 2020 were in unused or used condition—GSA’s top two condition categories.¹⁹ In that same time period, about 15 percent of excess items obtained by agencies were in a

¹⁹GSAXcess[®] uses five categories for users to describe the condition of excess items they report: Unused, Used, Repairs Required, Salvage, and Scrap. “Unused” refers to property that is new or can be used immediately without repairs. “Used” refers to property that can be used without significant repair. Unused and Used property are considered to be in good condition. “Repairable” refers to property that is unusable in its current condition but that can be economically repaired. “Scrap” refers to property that has no value except for its basic material content, and “Salvage” refers to property that has some value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.

Characteristics of Available Excess Personal Property on August 18, 2021



Source: yaisirichai/stock.adobe.com. | GAO-22-104626



Source: Jne Valokuvaus/stock.adobe.com. | GAO-22-104626

When agencies look for excess property, what do they see? We obtained and analyzed GSAXcess® data on all of the excess items available to agencies on August 18, 2021. We found:

- Overall, there were 1,542,472 excess items available for agencies to obtain, with a total combined original acquisition cost of \$367 million.
- Items ranged from aircraft to passenger motor vehicles to office supplies.
- The original acquisition cost of items available ranged from \$0.01 to \$37 million, with an average of \$6,022.
- About 90 percent of the items available to agencies were in good condition (categorized as unused or used).

Source: Source: GAO analysis of GSAXcess® data. | GAO-22-104626

condition that required significant repair and 0.04 percent of excess items obtained by agencies were considered scrap or salvage (see table 3).

Table 3: Federal Agencies Mostly Obtained Excess Property in Unused and Used Condition from Fiscal Years 2016 to 2020

Condition ^a	Number of items (in thousands)	Percentage of total number of items
Unused	1,700	58.36
Used	766	26.28
Repairs Required	446	15.31
Scrap	4	0.01
Salvage	1	0.03
Total	2,913	100.00

Source: GAO analysis of GSAXcess® data. | GAO-22-104626

^aGSAXcess® uses five categories for users to describe the condition of excess items they report: Unused, Used, Repairs Required, Salvage, and Scrap. “Unused” refers to property that is new or can be used immediately without repairs. “Used” refers to property that can be used without significant repair. Unused and Used property are considered to be in good condition. “Repairable” refers to property that is unusable in its current condition but that can be economically repaired. “Scrap” refers to property that has no value except for its basic material content, and “Salvage” refers to property that has some value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.

Officials from all of our selected agencies said that an incentive for obtaining excess property was cost savings. Property available to agencies as excess is generally free, allowing agencies to obtain items that meet their mission needs without having to spend agency funds to purchase them as new. An official from a non-selected agency we spoke to reported having pursued these savings. This agency official said that he hired an individual just to pursue excess personal property with the goal of saving the agency a million dollars a month. According to the official this individual successfully reached that goal for 5 years, before moving to another position. Relatedly, some selected agency officials said that they use excess personal property to fulfill needs when their agency does not have funds to purchase personal property as new.

Sustainability of Excess Personal Property

Besides saving taxpayer dollars, another benefit for agencies of obtaining excess property is reducing the agency's environmental impact, as reusing property limits the environmental impact caused by creating new items. The General Services Administration (GSA) notes that reuse of personal property is a way to be "green." By extending the useful life of property, reuse keeps products and supplies out of the waste mainstream and reduces greenhouse gas emissions associated with the production and distribution of new items. GSA also includes a discussion of the environmental benefits of excess personal property in its GSAXcess® training.

Source: General Services Administration information. | GAO-22-104626

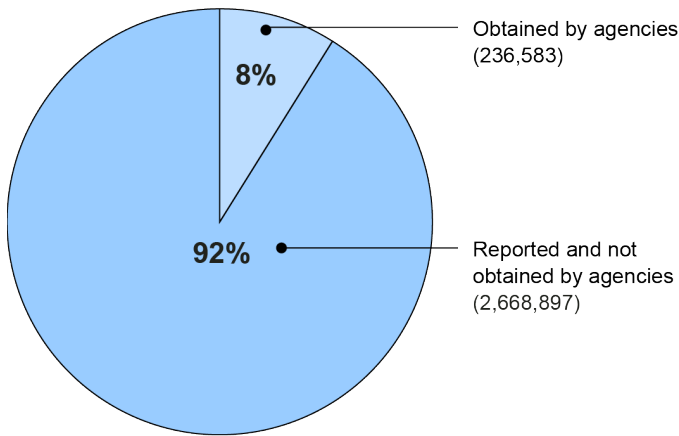
In addition, given the supply chain issues caused by the COVID-19 pandemic, officials from several of our selected agencies said that they have increased their reliance on excess property to fill their agency's personal property needs. For example, FAA obtained excess information technology equipment (e.g., computers, monitors, etc.) during the COVID-19 pandemic to meet the increased need for technology as employees worked from home. Even though SEC did not obtain any excess property in 2021, SEC officials said that they check for available excess property more frequently than usual due to challenges to purchasing items caused by the pandemic.

It Is Unclear Whether Agencies Maximized Opportunities to Obtain Excess Property

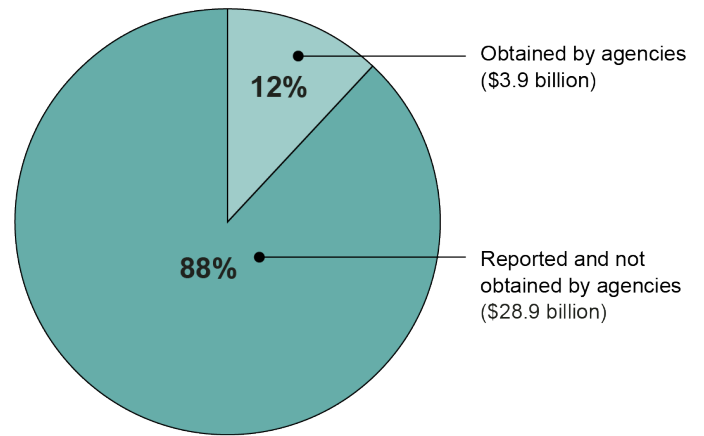
Agencies did not obtain a large amount of available excess property when compared to the amount of property purchased. From fiscal years 2016 to 2020, agencies government-wide reported as excess 2.9 million items with an original acquisition cost of nearly \$33 billion. In the same time period, agencies obtained about 237,000 excess items with a combined original acquisition cost of \$3.9 billion, representing 8 percent of the items available as excess and about 12 percent of the total original acquisition cost (see fig. 3).

Figure 3: Percentage of Reported Excess Personal Property Obtained by Federal Agencies Government-wide by Number and Value, Fiscal Years 2016 to 2020

Total number of excess items reported: 2,905,480 items



Total original acquisition cost* of excess items reported: \$32.8 billion



Source: GAO analysis of GSAXcess data. | GAO-22-104626

*When reporting excess personal property, agencies are required to report excess property at its original acquisition cost.

Our analysis of categories of property that agencies purchased the most showed that agencies did not obtain significant amounts of the same kind of property as excess. (For the top 10 categories of excess personal property agencies obtained, see table 1 above.) For example, Drugs and Biologicals is the highest cost category of items purchased, at about \$59 billion; however, agencies obtained only about \$2.9 million worth of items in that category as excess (see table 4).

Table 4: Top 10 Categories of Personal Property Purchased and Amount of Excess Property Obtained by Federal Agencies for Each Category, Fiscal Years 2016 to 2020

Personal property category	Total cost of personal property purchased (dollars in millions) ^a	Total original cost of personal property obtained as excess (dollars in millions) ^b
Drugs and Biologicals	\$58,884	\$2.89
Medical and Surgical Instruments, Equipment, and Supplies	\$20,828	\$161
Information Technology Software	\$15,337	\$0.73
Precious Metals Primary Forms	\$7,638	\$0
Fruits and Vegetables	\$7,288	\$0
Passenger Motor Vehicles	\$6,866	\$24
Meat, Poultry, and Fish	\$5,427	\$0

Personal property category	Total cost of personal property purchased (dollars in millions) ^a	Total original cost of personal property obtained as excess (dollars in millions) ^b
Space Vehicle Components	\$4,105	\$2
Information Technology Support Equipment	\$3,849	\$5
Laboratory Equipment and Supplies	\$3,739	\$21
All Other Categories	\$72,375	\$3,688
Total	\$206,335	\$3,905

Source: GAO analysis of Federal Procurement Data System and GSAXcess[®] data. | GAO-22-104626

Note: Numbers may not sum to totals because of rounding.

^aData on the costs of personal property purchased are from the Federal Procurement Data System (FPDS), the federal government database of information on federal procurement actions. While executive agencies are required to submit FPDS data, some other agencies submit FPDS data as well.

^bData on the original acquisition costs of excess personal property obtained are from GSAXcess[®], the General Services Administration's system for disposal of excess personal property.

However, as discussed below, it is not clear whether agencies could have leveraged excess property to a greater extent due to (1) certain property categories not being available as excess and (2) limited details about personal property.

- Property is not available as excess.** Some types of property that agencies purchased may not be available as excess, including perishable food items, property dangerous to public health and safety, and property classified or that is otherwise sensitive for reasons of national security. For example, two of the categories of products that agencies purchased the most—Fruits and Vegetables and Meat, Poultry, and Fish—include perishable products that agencies are not required to report as excess and thus would not be available to other agencies as excess (see table 4). Likewise, FAA is not required to report as excess certain equipment that, if used in an unauthorized way, could endanger systems using controlled airway frequencies. As such, an agency in need of this type of equipment would likely not be able to obtain it as excess.
- Limited details available about the property.** The available data about the property does not provide enough detail to correlate specific products agencies purchased to specific products available as excess. Instead, the data are grouped into broad product categories that often cover a wide range of varied types of products. For example, the product category, Medical and Surgical Instruments, Equipment, and Supplies, includes anesthesia apparatus, blood transfusion apparatus, oxygen therapy apparatus, respirators, orthopedic supplies, arch supports, clinical thermometers, sutures,

hearing aids, and veterinary equipment. The data show that agencies purchased billions of dollars of products in this category and also obtained millions of dollars of products in this category as excess (see table 4). However, there is not enough detail to identify the specific products agencies purchased and determine whether those same products were available as excess, including in the quantity and condition needed at the time of purchase. As discussed above, excess property is available to federal agencies for 21 days, after which it is no longer available and moves to the next steps in the disposal process. Therefore, an agency's need for an item must coincide with the 21 days that item is available in GSAXcess®.²⁰

In addition, our selected agencies identified two other factors that could limit their ability to obtain excess property, even when it is available:

- **Costs associated with excess.** While excess personal property is generally available to agencies at no cost for the property, agencies obtaining property are required to cover the cost of transporting the item from the disposing agency to the location of the obtaining agency. Agency officials from all of our selected agencies said that the geographic location of an excess item may prevent them from obtaining it because the cost of shipping that item could make purchasing something new a better economic choice. Officials from SEC also said that there is a cost associated with an employee checking for excess, as it can be labor intensive to review excess items, determine if it meets the agency's needs and then arrange for transportation. Agencies also run the risk of receiving unusable excess property after spending agency funds to transport it. For example, BIA officials said they once obtained 25 excess printers but when they arrived found that 10 were faulty and did not work. BIA officials said that they not only spent time looking for excess printers, but they also paid the transportation cost to have the 10 faulty printers transported. As a result, obtaining excess property in this case did not result in cost savings.
- **Meeting agency needs.** Agency officials from all of our selected agencies said that items available as excess may not meet their agency's needs for a variety of reasons, including quantity available, condition, and age. For example, CBP officials said that if the agency needed night vision goggles, it would purchase thousands of them at

²⁰GSAXcess® includes a "want list" feature that allows users to select certain property characteristics, such as an item name and condition, and then receive notifications when matching items become available. According to GSA, this feature helps agencies and other recipients with specific or long-term requirements for excess personal property.

one time. However, because thousands of night vision goggles are likely not available as excess at a given time, CBP would not be able to meet its needs using excess property. In addition, SEC and USAID officials told us that information technology equipment available as excess is likely obsolete or incompatible with their current technology. Officials from SEC cited this as one reason why SEC did not obtain any excess personal property from 2016 to 2020.

Selected Agencies' Guidance on Considering Excess Property Lacked Sufficient Information, but Additional Action by GSA Could Help

Selected Agencies Described Processes They Used to Consider Excess Property

Executive agencies are statutorily required to obtain, to the extent practicable, available excess personal property.²¹ Officials at all selected agencies told us they implemented this requirement in their internal guidance covering personal property management and government purchase cards.²² In describing their processes to look for excess property prior to a new purchase, all selected agencies told us that typically, a program official is responsible for looking for excess and may check GSAXcess®, or request another agency official check GSAXcess®, for suitable excess property. For example, CBP officials said they considered excess property before formally requesting a purchase from the procurement office. Specifically, the local property officers, who manage and are responsible for the personal property at a specific CBP office or location, must check GSAXcess® for any suitable excess property and indicate they did so.²³ If none is found, the request is routed to the procurement office. Conversely, if suitable excess property is

²¹40 U.S.C. § 524(b).

²²In addition to personal property management and purchase card guidance, FAA also provided acquisition guidance, which we included in our property management assessment.

²³Local property officers at CBP can search for suitable excess property using GSAXcess® or DHS' Agency Asset Management System, a DHS-specific module contained within GSAXcess®.

available, the local property officer takes steps to obtain the excess property and cancels the purchase request.

Selected Agencies' Guidance Lacked Sufficient Information to Ensure Excess Property Was Considered

Selected agencies' internal guidance often did not include essential information to provide reasonable assurance that agencies comply with the FMR requirement to consider excess property before purchasing new.²⁴ Specifically, none of the five selected agencies' guidance included all four elements in the FMR that we assessed them on:²⁵

- **Considering excess.** The FMR states that all executive agencies must, to the maximum extent practicable, fill requirements for personal property by obtaining excess property from other agencies in lieu of new procurements.²⁶ The FMR adds that agencies' procurement policies should require consideration of excess personal property before authorizing procurement of new personal property.²⁷ We assessed whether the agencies' internal guidance identified this requirement.
- **Defining roles and responsibilities.** The FMR encourages agencies to designate property management officials with roles relevant to considering excess property.²⁸ We assessed whether the agencies' internal guidance identified or provided direction on implementing organizational and personnel roles and responsibilities relevant to considering excess property before purchasing new.
- **Determining when it is practicable to check for and obtain excess property.** The FMR requires agencies to obtain and use excess property when "practicable."²⁹ The FMR further elaborates that agencies "must use excess personal property unless it would cause

²⁴GAO has noted the importance of agencies' ensuring that staff have the information they need to achieve the agencies' objectives. Providing guidance to staff to enable them to fulfil their duties can take a variety of forms; for example, federal internal control standards, which provide standards for effective management of programs, note the importance of procedures and training in achieving an agency's objectives.

²⁵We selected these four elements because the FMR requires or emphasizes them and we consider them essential to operationalizing the requirement to consider excess property. For more information about our methodology, see appendix I.

²⁶41 C.F.R. § 102-36.35(a).

²⁷41 C.F.R. § 102-36.45(a).

²⁸See 41 C.F.R. § 102-36.45(b).

²⁹See 41 C.F.R. § 102-36.35(a).

serious hardship, be impractical, or impair [their] operations.”³⁰ We assessed whether the agencies’ internal guidance identified or provided direction on when checking for and obtaining excess property is practicable.

- **Evaluating the suitability of excess to meet personal property needs.** The FMR provides some factors agencies should consider when obtaining excess property. These factors include (1) that the cost of acquiring and maintaining the excess property should not exceed the cost of purchasing and maintaining new property and (2) that sources of spare parts or repair services for the acquired item should be readily accessible.³¹ We assessed whether the agencies’ guidance identified or provided direction on determining whether available excess property is suitable for their needs and more advantageous than purchasing new (see table 5).

³⁰41 C.F.R § 102-36.65.

³¹41 C.F.R § 102-36.70.

Table 5: The Extent to Which Selected Agencies' Internal Guidance Identified or Elaborated on Federal Management Regulation (FMR) Provisions on Considering Excess Personal Property

Agency	Guidance type	Are FMR provisions identified or elaborated in agency guidance?			
		Requirement to consider excess ^a	Roles and responsibilities identified ^b	When practicable ^c	Evaluate suitability ^d
Bureau of Indian Affairs	Property management	N	Y	N	N
	Purchase card	N	N	N	N
Customs and Border Protection	Property management	Y	Y	N	Y
	Purchase card	Y	Y	N	N
Federal Aviation Administration	Property management	Y	N	N	Y
	Purchase card	Y	Y	N	N
Securities and Exchange Commission	Property management	N	N	N	N
	Purchase card	N	N	N	N
US Agency for International Development	Property management	Y	N	N	N
	Purchase card	Y	Y	N	N

Legend: Y = yes; N = no.

Source: GAO analysis of selected agencies' guidance compared to the Federal Management Regulation. | GAO-22-104626

^aIndicates whether an agency's guidance identified the requirement to consider excess property before purchasing new.

^bIndicates whether an agency's guidance identified or provided direction on implementing organizational and personnel roles and responsibilities relevant to considering excess property before purchasing new.

^cIndicates whether an agency's guidance identified or provided direction on when checking for and obtaining excess property is practicable.

^dIndicates whether an agency's guidance identified or provided direction on how to determine whether available excess property is suitable for its needs and more advantageous than purchasing new.

Consider excess: Some selected agencies' guidance did not identify the requirement to consider excess. Three of the five selected agencies' property management guidance specifically included the requirement to consider excess property. For example, FAA's personal property management guidance states that whenever there is a requirement for new assets or supplies or when submitting a new procurement request, FAA personnel should check to see if excess assets can meet their functional requirement and are required to show that an excess asset was not available before ordering a new one. Similarly, three agencies' purchase card guidance included the requirement. For example, USAID's guidance describes six steps that must be followed for each purchase

card transaction; step four requires the cardholder to review required sources of supply, including excess property. The property management and purchase card guidance documents of the remaining two agencies did not mention or address the requirement.

Roles and responsibilities: Some selected agencies did not identify relevant roles and responsibilities in their guidance. Two of the selected agencies did so in their property management guidance. For example, BIA's property management guidance identifies the Accountable Property Officer as the position responsible for certifying purchase requests to ensure an intended purchase of property is not available through excess. Although a third agency also identified roles and responsibilities, its guidance was incomplete. SEC identified a position responsible for determining whether requirements for office furniture can be filled by using excess but did not identify those responsible for other types of property, such as information technology equipment. For purchase cards, three of the five agencies' guidance identified roles and responsibilities for considering excess property. CBP's purchase card guidance describes responsibilities relevant to consideration of excess property for purchase card users and for those reviewing card transactions.

Practicability: All of the selected agencies' guidance did not include information on when it may be necessary, or practicable, to check for excess property. Officials from all agencies described circumstances in which it was not necessary to check for excess, such as before purchasing low-cost items like office supplies. However, none of the selected agencies' guidance—either for property management or for purchase cards—provided any information about circumstances in which checking for excess was or was not necessary. Officials we spoke with from two non-selected agencies stated that checking for available excess for every purchase was not feasible with their existing resources. Instead, an official from one of these agencies told us that he limits checking for excess to higher cost items or specific items that are likely to be available as excess.

We observed in our prior work, that when managing their personal property, many agencies take a risk-based approach and recognize that not all property needs to be managed in the same way.³² Specifically, we noted that property that costs more than a certain amount or that is

³²GAO, *Federal Personal Property: Opportunities Exist to Improve Identification of Unneeded Property for Disposal*, [GAO-18-257](#) (Washington, D.C., Feb. 16, 2018).

otherwise sensitive or easily pilfered is managed differently than lower cost property. For example, an agency may track higher cost or sensitive property in an electronic asset-management system and require a periodic inventory to verify the property, while lower cost property may not be managed or inventoried. This type of approach may be applicable to checking for excess property in that agencies could set parameters on, for example, the type or cost of property that would require checking for excess property. Such parameters could provide a reasonable assurance that checking for excess was done in a consistent manner across an agency and would make it easier to identify instances when it was not done within the parameters.

Suitability: Selected agencies' guidance also did not always include information on determining whether available excess property is suitable for their needs and more advantageous than purchasing new property based on factors such as cost, condition, and location. As we discussed in the previous section, officials from all agencies mentioned costs to transport excess property to their needed location as a factor that could outweigh the benefit of getting the property at no charge. However, two selected agencies' property management guidance provided information to employees on evaluating the suitability of excess property versus purchasing new while the others' did not. CBP's property management procedures state that available excess property may be suitable as long as its age, condition, and costs for transportation or repair do not exceed the item's fair market value. FAA's guidance advises using excess property when it is cost-effective and it will meet the agency's needs. None of the selected agencies' purchase card guidance provided information on determining the suitability of excess property.

Under *Standards for Internal Control in the Federal Government*, effective guidance establishes and communicates the knowledge necessary for personnel to implement processes, and allows management to hold personnel accountable for their assigned responsibilities.³³ This knowledge is particularly relevant to consideration of excess property because, compared to new purchases, obtaining excess property is less common. Furthermore, responsibility for managing personal property and using purchase cards is decentralized and may involve hundreds of

³³GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

different people at an agency.³⁴ Officials we spoke with at two selected agencies said they believed their internal guidance contained sufficient information related to considering excess property and thus did not need to include all the elements of the FMR we assessed them on. Officials at one other selected agency said their guidance was intended to be general to allow offices within the agency to provide more specific guidance when needed. However, none of these officials provided us examples of additional, specific guidance when requested. By including the elements we identified in their internal guidance, selected agencies would be better positioned to establish a systematic approach to ensuring that employees agency-wide are consistently considering excess property or using excess to the maximum extent possible to minimize new expenditures, as required. Documenting this guidance also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel. Federal internal control standards also call for agencies to design and maintain internal control activities—such as policies and procedures, or guidance—to identify risks arising from mission and mission-support operations, and to provide reasonable assurance that agencies are operating in an efficient manner that minimizes the waste of resources.³⁵ Such activities also provide reasonable assurance that agencies adhere to appropriate statutory and regulatory requirements.

GSA Actions to Promote Maximum Use of Excess Property May Not Be Enough

GSA is required to prescribe policies and methods to promote the maximum use of excess property by executive agencies and has taken some actions to do so.³⁶ According to GSA officials, the FMR is the primary way in which it guides agencies to consider using excess property as required. Officials stated that the FMR provides sufficient information for agencies to do so and is intentionally broad since it applies to agencies with widely varied missions and personal property needs. GSA has also reiterated the requirement in various guidance documents and in training and materials provided to agencies. For example, GSA published a personal property guide for agency property custodians, a reference guide on the personal property disposal process, and a guide to

³⁴For example, according to GSA data, FAA had 167 users with at least some level of access to GSAXcess® and USAID had 26. Access to GSAXcess® is required for anyone searching for available excess property. The number of purchase cardholders at agencies is far greater. For example, in September 2021, the Department of the Interior had nearly 35,000 purchase cardholders.

³⁵[GAO-14-704G](#).

³⁶40 U.S.C. § 521.

assist agencies in oversight of GSA's government purchase card program, SmartPay, that reference the requirement. Similarly, GSA provided training, both in-person and virtually, on obtaining excess personal property and on using government purchase cards, both of which mention the requirement to consider excess property before purchasing new. Ultimately, however, our findings for the selected agencies indicate that GSA's efforts may not have been sufficient.

GSA officials said that agencies are responsible for meeting the requirement to consider excess property and that GSA does not have the authority to oversee agencies' compliance with the requirement to consider excess. As such, GSA has not reviewed individual agencies' policies. We discussed our assessment of agencies' internal guidance, including the elements we considered essential, with GSA officials and they agreed that it is reasonable to expect that agencies would address these elements. While GSA is responsible for promoting maximum use of excess property by executive agencies, according to GSA officials, GSA has not assessed its current efforts or the extent to which additional actions could increase agencies' use of excess property. After such an assessment, for example, GSA may be able to take actions that address those elements from the FMR we found were consistently not reflected in our selected agencies' guidance, such as defining instances when it may be practicable for an agency to check for and obtain excess (e.g., for property over a certain dollar threshold) or how to determine whether obtaining excess property would be beneficial. Assessing agencies' needs and providing more specific guidance could help agencies government-wide to improve their own guidance, and to generate more robust consideration of excess property to meet agencies' needs. By taking such actions, GSA could increase the likelihood of agencies obtaining excess property to the maximum extent possible, thereby minimizing new purchases and saving taxpayer dollars.

Conclusions

Federal agencies collectively purchase billions of dollars' worth of personal property every year, but between 2016 and 2020, they obtained 8 percent of the available excess personal property. While it is unknown whether agencies could have obtained excess property to a greater extent, the internal guidance at five selected agencies in our review was insufficient to provide assurance that excess property is considered before new property is purchased, as required. None of these agencies' internal guidance addressed all four of the elements from the FMR that we considered essential, such as whether the guidance mentions the requirement to consider excess or defines who is responsible for doing so. By including this information in their guidance, the selected agencies

may be able to maximize their use of excess property and the cost savings that this source of supply can bring. This potential benefit suggests that opportunities exist for GSA to take additional actions to carry out its statutory responsibility for promoting the maximum use of excess property by executive agencies. Efforts by GSA that strengthen agencies' internal guidance to ensure that excess property is considered could better position agencies to help save taxpayer dollars government-wide.

Recommendations for Executive Action

We are making six recommendations, one to each selected agency and one to GSA.

The Director of the Bureau of Indian Affairs should ensure that internal guidance on considering excess personal property incorporates, at a minimum, the requirement to consider excess property, relevant roles and responsibilities, when it is practicable to check for and obtain excess property, and how to evaluate the suitability of excess property for meeting agency needs. (Recommendation 1)

The Commissioner of Customs and Border Protection should ensure that internal guidance on considering excess personal property incorporates, at a minimum, when it is practicable to check for and obtain excess property and how to evaluate the suitability of excess property for meeting agency needs. (Recommendation 2)

The Administrator of the Federal Aviation Administration should ensure that internal guidance on considering excess personal property incorporates, at a minimum, relevant roles and responsibilities, when it is practicable to check for and obtain excess property, and how to evaluate the suitability of excess property for meeting agency needs. (Recommendation 3)

The Chair of the Securities and Exchange Commission should ensure that internal guidance on considering excess personal incorporates, at a minimum, the requirement to consider excess property, relevant roles and responsibilities, when it is practicable to check for and obtain excess property, and how to evaluate the suitability of excess property for meeting agency needs. (Recommendation 4)

The Administrator of the U.S. Agency for International Development should ensure that internal guidance on considering excess personal property incorporates, at a minimum, relevant roles and responsibilities, when it is practicable to check for and obtain excess property, and how to

evaluate the suitability of excess property for meeting agency needs.
(Recommendation 5)

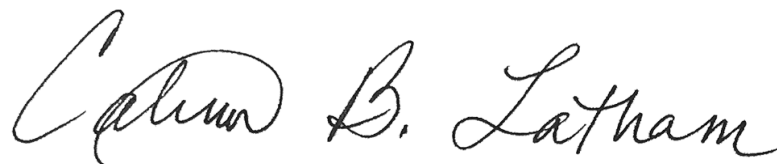
The Administrator of the General Services Administration should assess its current efforts to promote the maximum use of excess personal property and take further actions that could increase the use of excess personal property; such actions could include promoting additional policies or methods that will help agencies implement guidance to provide assurance that excess property is considered before purchasing new.
(Recommendation 6)

Agency Comments

We provided a draft of this report to BIA, CBP, FAA, SEC, USAID, and GSA for comment. We received written comments from all six agencies, which are reproduced in appendixes II through VII. Each selected agency—BIA, CBP, FAA, SEC, and USAID—agreed with the recommendation we made to it. GSA agreed with our findings and said it would take appropriate action on our recommendation. BIA, CBP, SEC, and GSA also provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of the Interior, the Secretary of Homeland Security, the Secretary of Transportation, the Chairman of the Securities and Exchange Commission, the Administrator of the U.S. Agency for International Development, the Administrator of the General Services Administration, and other interested parties. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at 202-512-2834 or LathamC@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VIII.



Catina B. Latham
Acting Director, Physical Infrastructure Issues

Appendix I: Objectives, Scope, and Methodology

The objectives of the report were to: (1) describe what is known about the extent to which agencies obtained excess personal property to meet their needs and (2) assess the extent that selected agencies' internal guidance addressed selected regulatory elements for ensuring excess personal property is considered before purchasing new property and opportunities for GSA to promote the maximum use of excess property.

To describe the extent that agencies used excess personal property to meet their personal property needs, we obtained data for each fiscal year from 2016 to 2020, the most recent data available at the time we requested the data, on contract actions for purchasing personal property from the Federal Procurement Data System (FPDS).¹ We analyzed these data to determine spending on personal property by agency and by type of property purchased.² From the GSAXcess[®] system, we obtained comprehensive historical transaction data and analyzed them to determine the amount, original acquisition cost, and type of excess property obtained by agencies for each fiscal year from 2016 to 2020 to be consistent with the timeframes of the FPDS data obtained.³ We also requested data to determine the amount, original cost, type, and condition of excess property available to agencies at different times throughout the audit. GSA provided data for the following dates: February 18, 2021; August 18, 2021; and February 7, 2022. We reviewed documentation related to these data sources and determined that these data were sufficiently reliable for providing general information about agencies' personal property purchases and use of excess.

To provide details and examples of how agencies use excess personal property to meet their personal property needs and factors that might limit their use of excess property, we obtained documents and interviewed

¹FPDS is the federal government database of information on federal procurement actions and includes information on the total cost and, to a more limited extent, kinds of personal property purchased. Executive agencies are required to report to FPDS contract actions that meet certain conditions, such as those above the reporting threshold of \$10,000. Prior to 2020, the reporting threshold in the Federal Acquisition Regulation was \$3,500. Accordingly, not all purchases are captured in FPDS.

²In addition to contracts, agencies also purchase property using government purchase cards, generally for transactions under \$10,000.

³Fiscal year 2021 data became available during our review. We obtained and reviewed data for that year from both FPDS and GSAXcess[®] and found them to be generally similar to data from prior years. We did not include them in our analysis for the report because our testimonial and documentary evidence focused on fiscal years 2016 to 2020. Therefore, 2021 data were beyond the scope of our review.

officials from five agencies about the types of excess they obtain, and incentives or challenges they face in obtaining excess property. Selected agencies were the Bureau of Indian Affairs (BIA) within the Department of the Interior (DOI); Customs and Border Protection (CBP) within the Department of Homeland Security (DHS); the Federal Aviation Administration (FAA) within the Department of Transportation (DOT); the Securities and Exchange Commission (SEC); and the U.S. Agency for International Development (USAID).⁴

To select agencies, we ranked all civilian agencies that reported to both FPDS and GSAXcess[®] from fiscal years 2016 to 2020 based on the amount of personal property purchased, the amount of excess property reported, and the amount of excess property obtained. Of 58 agencies ranked, we estimated that the top 19 represented about 99 percent of all measures. We judgmentally selected 4 agencies from these top 19 to ensure agencies selected had experience with personal property—purchasing, reporting as excess, and obtaining excess—and to represent a range of rankings. To obtain a range of perspectives on excess property, we also selected one agency—SEC—from among 14 agencies that did not obtain any excess property during the 5 year period. The information we obtained from these agencies about their use of excess personal property is not generalizable to all federal agencies but provides insight into how agencies of various sizes consider excess property to meet their needs.

To assess the extent that selected agencies' internal guidance addressed selected regulatory elements for ensuring excess property is considered prior to a purchase, we analyzed property management, acquisition, and purchase card guidance provided by selected agency officials and interviewed officials about how they ensure consideration of excess property.⁵ We assessed each agencies' collective guidance—including both departmental and sub-agency, where relevant—to determine whether the guidance addressed four elements on considering excess property from the Federal Management Regulation (FMR):

⁴Because DOI, DHS, and DOT are executive departments comprised primarily of sub agencies, we selected a sub agency in each of these three departments—BIA within DOI, CBP within DHS, and FAA within DOT. We selected sub-agencies from among those who had obtained the most excess personal property between fiscal years 2016 and 2020.

⁵Selected agencies provided various policy, directives, manuals, handbooks, and training documents. We refer to these documents generally as guidance in this report.

- We assessed whether agencies' guidance identified the requirement to consider excess property because the FMR states that it should be included in agencies policies.
- We assessed whether agencies' guidance identified or provided direction on personnel roles and responsibilities related to considering excess because the FMR encourages agencies to designate certain roles related to the consideration of excess property.
- We assessed agencies' guidance on the extent to which it identified or provided direction for determining when it is practicable to check for and obtain excess property. The FMR requires agencies to obtain and use excess property when "practicable" but does not further define this term.⁶ The FMR also states that agencies "must use excess personal property unless it would cause serious hardship, be impractical, or impair [their] operations."⁷
- We assessed agencies' guidance on the extent to which it identified or provided direction for evaluating the suitability of excess property to meet their purchasing needs. The FMR provides some factors agencies should consider when obtaining excess property. These factors include (1) that the cost of acquiring and maintaining the excess property should not exceed the cost of purchasing and maintaining new property and (2) that sources of spare parts or repair services for the acquired item should be readily accessible.⁸

Because these four elements on considering excess personal property are required or emphasized in the FMR, we consider them essential to operationalizing the requirement to consider excess property. These last two elements (determining when it is practicable and evaluating suitability) reflect key decision points in the process of considering excess: (1) when it is necessary to check for and obtain excess property and (2) if available excess property is found, whether it is beneficial to obtain. Finally, we reviewed these elements and our assessment of agencies' guidance with GSA officials responsible for personal property policy, and they agreed that it is reasonable to expect that agencies would address these four elements in their internal guidance.

In assessing guidance, we looked for language that provided information to operationalize the requirement to consider excess personal property

⁶See 41 C.F.R. § 102-36.35.

⁷41 C.F.R § 102-36.65.

⁸41 C.F.R § 102-36.70.

before making a new purchase. Two GAO analysts conducted this assessment independently by, for each element, reviewing each agency's guidance and scoring the guidance as Yes (meaning the guidance addressed the element) or No (meaning the guidance did not address the element). Both analysts scored their assessments the same. We also reviewed relevant federal internal control standards on designing and maintaining internal control activities—such as policies, procedures, or guidance—and on documenting responsibilities for these activities.⁹

In addition, we obtained documentation and interviewed GSA officials responsible for personal property policy and for managing GSA's excess property disposal process to obtain their views on how agencies should implement the requirement to consider excess property before making a new purchase and about their roles and responsibilities in helping agencies meet the requirement. We reviewed GSA's statutory responsibility to prescribe policies and methods to promote the maximum use of excess property by executive agencies and GSA's guidance for agencies on considering excess property. To supplement the information obtained from selected agency officials, we invited participants from the Interagency Committee on Property Management (ICPM)—a committee chaired by GSA that consists of executive agency representatives interested in federal personal property—to speak with us regarding their practices for obtaining excess property, and interviewed officials from the three agencies that volunteered to participate.

We conducted this performance audit from November 2020 to June 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁹GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

Appendix II: Comments from the Bureau of Indian Affairs



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

JUN 06 2022

Ms. Catina B. Latham
Acting Director, Physical Infrastructure
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Latham:

Thank you for providing the Department of the Interior (Department) the opportunity to review and comment on the draft Government Accountability Office (GAO) report titled, *Federal Personal Property: Better Internal Guidance and More Action from GSA Are Needed to Help Agencies Maximize Use of Excess* (GAO-22-104626). We appreciate GAO's review of excess property management.

The Department concurs with the following recommendation issued by GAO:

Recommendation 1: The Director of the Bureau of Indian Affairs should ensure that internal guidance on considering excess personal property incorporates, at a minimum, the requirement to consider excess property, relevant roles and responsibilities, when it is practicable to check for and obtain excess property, and how to evaluate the suitability of excess property for meeting agency needs.

Enclosed are some comments for your consideration while finalizing the report.

If you have any questions, please contact Mr. Paul Ortiz by email at: Paul.Ortiz@BIA.GOV.

Sincerely,

Bryan Newland
Assistant Secretary – Indian Affairs

Enclosure

Appendix III: Comments from Customs and Border Protection

U.S. Department of Homeland Security
Washington, DC 20528



**Homeland
Security**

May 31, 2022

Catina B. Latham
Acting Director, Physical Infrastructure Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Re: Management Response to Draft Report GAO-22-104626, "FEDERAL PERSONAL PROPERTY: Better Internal Guidance and More Action from GSA are Needed to Help Agencies Maximize Use of Excess"

Dear Ms. Latham:

Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS or the Department) appreciates the U.S. Government Accountability Office's (GAO) work in planning and conducting its review and issuing this report.

The Department is pleased to note GAO's recognition of U.S. Customs and Border Protection's (CBP) use of excess property in achieving its mission. For instance, during fiscal years 2016 through 2020, CBP obtained \$157 million in excess personal property, of which 70 percent was rotary wing aircraft. GAO also highlighted that CBP internal guidance addresses the General Services Administration Federal Management Regulation requirements for:

- considering excess personal property before procuring new personal property, and
- defining roles and responsibilities of property management officials responsible for considering excess property before purchasing new—requirements GAO considered essential,

which can help agencies maximize their use of excess property and the cost savings that these sources of supply can bring. DHS remains committed to maximizing the use of existing government assets and minimizing new purchase costs to help save taxpayer dollars.

**Appendix III: Comments from Customs and
Border Protection**

The draft report contained six recommendations, including one for CBP with which the Department concurs. Enclosed, please find our detailed response to the recommendation. DHS previously submitted technical comments addressing several accuracy, contextual, and other issues under a separate cover for GAO's consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Sincerely,

JIM H CRUMPACKER Digitally signed by JIM H
CRUMPACKER
Date: 2022.05.31 09:35:14 -04'00'

JIM H. CRUMPACKER, CIA, CFE
Director
Departmental GAO-OIG Liaison Office

Enclosure

**Enclosure: Management Response to Recommendation
Contained in GAO-22-104626**

GAO recommended that the CBP Commissioner:

Recommendation 2: Ensure that internal guidance on considering excess personal property incorporates, at a minimum, when it is practicable to check for and obtain excess property and how to evaluate the suitability of excess property for meeting agency needs.

Response: Concur. CBP's Office of Acquisition (OA) will review and update existing policies and procedures for property management and purchase cards to ensure they address the findings in GAO's report. Specifically, OA will review CBP's guidance on property management to ensure it includes information that clarifies when it is necessary or practicable to check for excess property. In addition, CBP will review its purchase card guidance to ensure it includes: (1) information clarifying when it is necessary or practicable to check for excess property; and (2) information on determining the suitability of excess property for meeting agency needs before making new purchases, as appropriate. Estimated Completion Date: December 30, 2022.

Appendix IV: Comments from the Federal Aviation Administration



U.S. Department of
Transportation

Office of the Secretary
of Transportation

Assistant Secretary
for Administration

1200 New Jersey Ave., SE
Washington, DC 20590

June 8, 2022

Catina B. Latham
Acting Director, Physical Infrastructure
U.S. Government Accountability Office (GAO)
441 G Street NW
Washington, DC 20548

Dear Ms. Latham,

The Federal Aviation Administration (FAA) is committed to ensuring the effective and efficient use of agency personal property required to carry out FAA's mission and to minimize the potential for waste, fraud, abuse, and mismanagement of Government owned and controlled personal property. The Agency actively considers the use of excess personal property in lieu of purchasing new property and provides its employees guidance on this Federal Management Regulation. Although the GAO's draft report references the Federal Acquisition Regulation (FAR) as the criteria applied in its review, FAA is governed by the Acquisition Management System (AMS) as required in the Department of Transportation (DOT) Appropriation Act of 1996 (Public Law 104-50). This law identifies specific laws and regulations that no longer apply to FAA, including the FAR. The AMS is the single governing acquisition management policy within FAA. AMS, in addition to FAA's Personal Property Management Policy, provides information on the General Services Administration's Government-wide Federal Acquisition Service and excess property program/system as an efficient means to search for excess property available in other agencies that may meet FAA's needs.

Upon review of the draft report, we concur with the GAO's recommendation on expanding FAA guidance to incorporate information on relevant roles and responsibilities, when it is practical to check for and obtain excess property, and how to evaluate the suitability of excess property for meeting agency needs. DOT will provide a detailed response to the recommendation within 180 days of the final report's issuance.

We appreciate the opportunity to respond to the GAO draft report. Please contact Keeva Scrivner, Deputy Director of Audit Relations and Program Improvement, at (202) 366-9247, with any questions or if GAO would like additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Philip A. McNamara".

Philip A. McNamara
Assistant Secretary for Administration

Appendix V: Comments from the Securities and Exchange Commission



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 1, 2022

Catina B. Latham
Acting Director
Physical Infrastructure Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Latham:

Thank you for the opportunity to review the U.S. Government Accountability Office's (GAO) draft report concerning the SEC's use of excess personal property.

The draft report is based on reviews of five agencies selected by GAO, including the SEC, in response to a congressional request. The GAO reviewed agencies' use of excess personal property and assessed the extent to which internal guidance addressed Federal Management Regulation (FMR) elements for excess property.

The draft report includes a single recommendation for the SEC, to ensure that relevant internal guidance incorporates several key FMR requirements. As such, the SEC will update its relevant internal guidance to include these elements.

I appreciate the GAO's attention to this important issue and would like to thank you and your staff for the opportunity to review the GAO's draft report. If you have any other questions, please do not hesitate to contact me at (202) 551-4306.

Sincerely,

**KENNETH
JOHNSON**

Digitally signed by
KENNETH JOHNSON
Date: 2022.06.01
17:46:32 -0400

Kenneth A. Johnson
Chief Operating Officer

Appendix VI: Comments from the U.S. Agency for International Development



June 2, 2022

Catina Latham
Acting Director, Physical Infrastructure
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20226

Re: *Better Internal Guidance and More Action from GSA are Needed to Help Agencies Maximize Use of Excess* (GAO-22-104626)

Dear Ms. Latham:

I am pleased to provide the formal response of the U.S. Agency for International Development (USAID) to the draft report produced by the U.S. Government Accountability Office (GAO) titled, *Better Internal Guidance and More Action from GSA are Needed to Help Agencies Maximize Use of Excess* (GAO-22-104626).

USAID takes oversight and accountability of taxpayer dollars seriously. In accordance with this commitment, USAID also fully embraces environmental and sustainability practices. USAID has provided over \$5 million of excess furniture, fixtures, equipment and supplies to other Federal agencies as part of its consolidation of real property in the Washington, DC area. We appreciate the GAO observations and recommendation to improve our internal policy for personal property management. We will take necessary action to update policy to make more clear roles and responsibilities. We will also incorporate better defined guidance for evaluating the suitability of excess property to meet USAID's needs.

I am transmitting this letter and the enclosed comments from USAID for inclusion in the GAO's final report. Thank you for the opportunity to respond to the draft report, and for the courtesies extended by your staff while conducting this engagement. We appreciate the opportunity to participate in the complete and thorough evaluation of our use of excess personal property to meet mission needs.

Sincerely,

Colleen R. Allen

Colleen Allen
Assistant Administrator
Bureau for Management

Enclosure: a/s

**COMMENTS BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT ON
THE DRAFT REPORT PRODUCED BY THE U.S. GOVERNMENT
ACCOUNTABILITY OFFICE (GAO) TITLED, BETTER INTERNAL GUIDANCE AND
MORE ACTION FROM GSA ARE NEEDED TO HELP AGENCIES MAXIMIZE USE
OF EXCESS (GAO-22-104626)**

The U.S. Agency for International Development (USAID) would like to thank the U.S. Government Accountability Office (GAO) for the opportunity to respond to this draft report. We appreciate the extensive work of the GAO engagement team, and the specific findings that will help USAID achieve greater effectiveness in maximizing use of excess.

Recommendation 5: The Administrator of the U.S. Agency for International Development should ensure that internal guidance on considering excess personal property incorporates, at a minimum, relevant roles and responsibilities, when it is practicable to check for and obtain excess property, and how to evaluate the suitability of excess property for meeting agency needs.

USAID Response:

USAID concurs with this recommendation. USAID strives to maintain the highest level of stewardship of American taxpayer dollars and Agency resources. USAID also embraces its core values of sustainable development, excellence, commitment to learning and transparency. USAID is taking action to improve internal controls, policies, guidance and training related to the consideration and evaluation of excess personal property as a mandatory step in the procurement process. USAID will amend its Automated Directive System (ADS) Chapter 518 Personal Property Management (Domestic). The amendment will expand the roles and responsibilities to more clearly define management and decision making related to excess property. In addition, the amendment will provide guidance for evaluating excess property to meet USAID's needs.

Appendix VII: Comments from the General Services Administration

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The Administrator

June 8, 2022

The Honorable Gene L. Dodaro
Comptroller General of the United States
U.S. Government Accountability Office
Washington, DC 20548

Dear Mr. Dodaro:

The U.S. General Services Administration (GSA) appreciates the opportunity to review and comment on the draft report, "FEDERAL PERSONAL PROPERTY: Better Internal Guidance and More Action from GSA Are Needed to Help Agencies Maximize Use of Excess."¹ The U.S. Government Accountability Office (GAO) recommends that the GSA Administrator "should assess its current efforts to promote the maximum use of excess personal property and take further action that could increase the use of excess personal property, including promoting additional policies or methods that will help agencies implement guidance to provide assurance that excess property is considered before purchasing new."²

We agree with the findings and will take appropriate action on Recommendation 6. We have enclosed technical comments on the content of this report for GAO's consideration. GSA also notes that full-time equivalent headcount in the Utilization and Donation program has been reduced by over 30% since fiscal year 2012 due to funding constraints. Additional appropriated resources could improve the reutilization of excess personal property.

If you have any questions or concerns, please do not hesitate to contact me, or Gianelle E. Rivera, Associate Administrator, Office of Congressional and Intergovernmental Affairs, at (202) 501-0563.

Sincerely,

A handwritten signature in blue ink that reads "Robin Carnahan".

Robin Carnahan
Administrator

Enclosure

¹ GAO-22-104626
² Page 24, Report

U.S. General Services Administration
1800 F Street NW
Washington, DC 20405
www.gsa.gov

Appendix VIII: GAO Contact and Staff Acknowledgments

GAO Contact

Catina B. Latham at 202-512-2834, LathamC@gao.gov

Staff Acknowledgments

In addition to the contact named above, the following individuals made important contributions to this report: Nancy Lueke (Assistant Director), Travis Thomson (Analyst-in-Charge), Mikey Erb, Suellen Foth, Terence Lam, Marie Mak, Joshua Ormond, Amy Rosewarne, Kelly Rubin, Paras Sharma, Michael Soressi, Janet Temko-Blinder, Ian Toller-Clark, Alwynne Wilbur, and Tatiana Winger.

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