

ACCOUNTABILITY

2750

(No. 15 January 2001)

All FEPP is federal property and subject to the accountability standards of USDA and the USFS regardless of cost or condition. All FEPP should be protected from pilferage, personal use, loss, damage or theft. All FEPP, whether inventoried or non-inventoried shall be tagged with a FEPP identification tag, FS 3100 (2792A). The following types of property must be recorded in the USFS Property Management Information System (PMIS) and the state's automated inventory system.

Inventoried property

Property has a unit acquisition cost of more than \$1,000 and property designated as sensitive. Durable, non-component and is complete in itself. Inventoried property is assigned a NFC number and an FEPP identification tag. It does not lose its identity or become a component part of another item and has more than one-year life expectancy.

Sensitive Property

Property with an acquisition cost of \$500 to \$1,000, which may be subject to fraud, waste and abuse. Items costing \$499 or less does not justify sensitive property accountability. Sensitive property is assigned an NFC number and an FEPP identification tag. Items include cameras and components, calculators, computer equipment and radio/telecommunication equipment.

Non-Inventoried, Durable and Consumable Property

Non-inventoried, durable and consumable property are commodities that do not meet the inventoried and sensitive property guidelines. Items are entered into PMIS for reporting purposes, but are not assigned a NFC number. Property is tagged with the FEPP identification tag when feasible. If items cannot be tagged, the warehouse shelving should clearly identify the ownership. This property does not have to be inventoried; however, a record of issuance shall be kept for accountability purposes.

[\(see next section\)](#)

[\(see HB Table of Contents\)](#)

[\(see Forms or Forms Samples\)](#)