

**Forest Service Manual  
National Headquarters - Washington Office  
Washington, DC**

**Forest Service Manual 6400 – Property Management  
Chapter 6410 - Personal Property Management**

**Amendment:** 6400-2019-1

**Effective date:** April 02, 2019

**Duration:** This amendment is effective until superseded or removed.

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**Date approved:** April 01, 2019

**Responsible Staff:**

**Last Change:** 6400-2016-1 to FSM 6440

**Superseded Document(s):** 6410, Amendment 6400-2002-1, August 29, 2002

**Digest:** Following is an explanation of the changes throughout the directive by section

**6410:** Revises chapter in its entirety.

**6410.5:** Revises definition of terms and establishes new definitions.

**6411-6414.7:** Removes, revises, reorganizes, and establishes codes and direction throughout these sections.

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### 6410.3 - Policy

Except for emergencies, use Government personal property only for those purposes for which it was obtained or for other official purposes. Employees may use Forest Service property in emergencies to prevent loss of life or property, or in situations where there is a possibility of harm to the health, life, or property of any person.

### 6410.5 - Definitions

Accountable Property. All owned personal property, and Federal Excess Personal Property (FEPP) having an acquisition cost of \$5,000 or more, and any item valued less than \$5,000 but determined to be sensitive (see Sensitive Items list below).

Capitalized Property. Personal Property that has an acquisition value of \$25,000 or greater (\$99,999 for Internal Use Software (IUS)).

Controlled Property. Personal Property having a lower or negligible cost, but requiring accountability, including authorization for destruction on form AD-112, Report of Unserviceable, Lost, Stolen, or Damaged Property, as determined by the Washington Office, Property Branch. Examples of controlled property include:

- a. Badges, Law Enforcement.
- b. Badges, Forest.
- c. Ammunition and Explosives. Maintain the inventory record of ammunition and/or explosives in a location other than the explosives storage facility or ammunition bunker.
- d. Keys to government-owned or -leased facilities.
- e. Property ID tags.
- f. Commissary.
- g. Library books.
- h. Toll or negotiable media, trading stamps, and redeemable coupons.
- i. License plates and vehicle credit cards.
- j. Hammer for tree stamping and tree marking paint with tracer elements.
- k. Permits, recreation area, or forest products (such as Christmas trees, fire wood, mushroom, moss, tree transplants, cones, boughs, and so forth.)
- l. Personal Protective Equipment (PPE) and clothing individually issued to employees for their protection.

Custodian. An employee who has been assigned personal property for their use. Custodians have specific property assigned to them by their Accountable Property Officers and are responsible for managing those assets. Custodians are responsible for keeping assets safe and for reporting them lost, stolen, or excess as appropriate.

Excess. Personal property under the control of a Federal Agency no longer required to discharge its responsibilities. Property excess to the needs of all Federal Government agencies is termed surplus.

Intangible Personal Property. Personal property such as patents, patent rights, processes, techniques, inventories, copyrights, negotiable instruments, money orders, bonds, shares of stock, and similar evidences of value.

No Commercial Value. Describes personal property which is not usable, cannot be economically rehabilitated for the purposes for which it was originally intended, and has no market value, either as an entity or for any other purpose.

Non-Accountable/Durable Property. Personal Property which is not sensitive, costs less than \$5,000 and is durable, not expendable, considered desirable/pilferable, and may need some level of informal accounting. Informal accounting, such as secured areas with sign out logs or other methods in general practice may be utilized to control such items. Examples of possible informal accountability candidates are: commercial GPS units, digital cameras, vehicles under \$5,000, toolkits, and so forth. At a minimum, these items should be identified/labeled as Government property.

Nonexpendable Property. Personal property complete in itself; durable, with an expected service life of more than one year; and which does not lose its identity or become a component part of another article when put into use.

Personal Property. All Government property of any kind (equipment, materials, supplies), except land, improvements, and fixtures attached to improvements, but including prefabricated movable structures, such as metal storage sheds, house trailers (with or without undercarriages), modular units, and Quonset huts.

Salvage. Personal property that has value beyond that of its basic material content, but because of its condition, cannot be used. Costs to repair or rehabilitate such property exceed 65 percent of the replacement cost. Salvage includes:

- a. Personal Property which might be repaired, reconditioned, or restored to usable condition but because of extreme wear or deterioration it would be uneconomical to do so. Examples include broken hand tools.
- b. Specialized property that can no longer be used as a unit, or is not usable as a unit without major alterations; for example, used containers, cable reels, and obsolete office machines where parts are no longer available.

Scrap. Personal property that has no value except for its basic material content.

Sensitive Personal Property. Any item of property valued less than \$5,000 which is highly susceptible to loss or theft as defined by the Agency Property Management Officer. The following are determined to be sensitive items by the Washington Office, Personal Property Branch:

- a. All firearms (including handguns, pistols, rifles, shotguns) and weapons (including flame launchers, flare guns, and taser electronic control devices), regardless of cost, and including, but not limited to those used for law enforcement, cone collection, fire prevention, avalanche control, and wildlife protection.
- b. Specialized Department of Defense (DoD) Global Positioning System (GPS) units. This includes GPS receivers, including Precise Positioning Service GPS receivers capable of receiving the P (Y) code broadcast from the DoD GPS satellite constellation. Commercial-off-the-Shelf GPS units are not considered sensitive and are not formally accounted for in the supporting property management system.
- c. Radiological equipment having a radioactive source (such as moisture gauges).
- d. Equipment highly susceptible to fraud, waste, abuse, and/or has a history of theft, loss, damage, or misuse. (The Property Management Officer has authority to determine what items fit this category and to add them to the inventory).

Surplus. Excess personal property no longer needed for the discharge of the responsibilities of all Federal agencies, as determined by the General Services Administration.

Unserviceable Property. A general term applied to scrap and salvage. Consider age, dependability, safety, economy of operations, and availability and cost of replacements in determining unserviceability.

## **6411 - Acquisition**

Accountable personal property shall not be purchased with a purchase card or convenience check. All purchase requisitions for accountable personal property are processed in Integrated Acquisition System (IAS). Unit personal property staff are to be included in the review/approval process of all purchase requisitions for accountable personal property to verify the appropriate Budget Object Codes (BOC) and ensure accountability of new property.

### **6411.1 - Activity Address Codes**

The General Services Administration (GSA) assigns an Activity Address Code to each office authorized to make Fedstrip procurements containing the delivery address and correspondence mailing and billing addresses. Contact the unit Property Management Officer for changes, additions, or deletions. Do not send change requests directly to GSA.

## **6411.2 - Arms and Ammunition**

Arms and ammunition may be purchased directly if the arms and ammunition cannot advantageously be supplied by the Secretary of the Army (7 U.S.C. 2238). The U.S. Army may lend arms and their accoutrements to other Government agencies, and may issue ammunition for the protection of public money and property (10 U.S.C. 4655).

Weapons and associated ammunition that are standard issue in the Forest Service Law Enforcement Program (FSM 5381, Firearms) are not available from military sources and may be purchased without further approval.

The Department of the Army may loan or lease recoilless rifles with accoutrements and sell ammunition and maintenance support for snow avalanche control work on the National Forests.

Only the Washington Office Administrative Services Staff may order ammunition and request the loan of weapons from the U.S. Army (7 U.S.C. 2238, 10 U.S.C. 4655). The Depot Systems Command at Tooele Army Depot, Tooele, UT, maintains these weapons and parts on a reimbursable basis. Transfer unserviceable weapons and breech block/vent assemblies to the Tooele Army Depot for renovation. Do not cannibalize weapons for parts before transfer.

Report any theft of weapons or ammunition to Forest Service Law Enforcement, local law authorities, and the Federal Bureau of Investigation.

## **6412 - Utilization**

Apply the following guidelines when using personal property:

1. Apply use and replacement standards (FSH 6409.31 - 41 CFR part 101-25).
2. Use excess personal property when it is available and can be substituted or adapted to meet unit needs rather than purchase new items.
3. Make maximum use of General Services Administration contracts for repair and rehabilitation.
4. Continuously survey personal property inventories to ensure that existing supplies and equipment are used to the fullest extent possible.
5. Report excess personal property to the PMO when it is no longer required for its initial purpose.
6. Make excess personal property available for transfer to other agencies.

### **6412.1 - Use Provisions and Standards**

#### **6412.11 - Loans, Gifts, and Related Transactions**

1. Lending and Borrowing Government-Owned Property.

- a. Loans to Federal Agencies. Offer to loan personal property that is not currently used to other Federal Agencies. Likewise, when planning to acquire property, consider borrowing from other agencies. Determine whether it is practicable and economical to loan or borrow property by considering the property's suitability, condition, and value; the extent and nature of proposed use; availability; portability; cost of transportation; and similar factors. Document authorized loans of property on form AD-107, Report of Transfer or Other Disposition or Construction of Property, marked "Temporary loan--property to be returned to the Forest Service (Address)." State on this agreement that the property must be returned in as good condition as when loaned, and that the borrower bears the expense of placing the property in such condition. One Federal Agency may not file a claim for damages against another.
  - b. Loans to Non-Federal Agencies and Individuals. Government property may be loaned to State, county, public, or other non-Federal agencies and to individuals to support work benefiting the Department of Agriculture that is covered by a written cooperative agreement (FSM 1580 and FSH 1509.11, ch. 10). There must be mutuality of interest and a union of effort toward the same end. Affix form FS-6400-6, Property Use Notice, to Government-owned or -leased property that is loaned to other agencies to remind them of the restrictions against using Government property for personal use or gain. An AD-107 must be used to document the temporary loan.
  - c. Assistance in Major Disasters. Loan Forest Service property to other Federal Agencies, State, and local governments, or to other organizations concerned with the public health and welfare, to mitigate the effects of natural or human-caused disasters when an emergency threatens life or property. Examples of permissible use include severe weather conditions, dam collapse, explosions, major fires, or other events in which the property and human resources of the requesting organization are insufficient for dealing with the event. See FSM 1590 for additional information on defense and emergency operations and Chapter 110 Agriculture Property Management Regulation Subchapter B. Part 110-37 for donation of surplus property.
  - d. Borrowing Privately Owned Property. Borrowing private property for Government use is not specifically prohibited by law, but is discouraged. Borrow private property only if it is essential to carrying out the mission of the Forest Service, and is clearly in the interest of the Government. Before borrowing private property, document in writing provisions for using and maintaining the property and its return to the owner. Utilize an AD-107 to document the transaction. Charge any repairs to borrowed private property to the appropriation funding the project on which the property is used.
2. Acceptance of Gifts. Only Regional Foresters and Station Directors may accept gifts of personal property on behalf of the Department.
  3. Foreign Gifts. Minimal Value for Foreign Gifts: \$390.00. Every three years, the GSA is required to revise this minimal value. It has been updated effective January 1, 2017.

Specifically, 5 U.S.C. 7432 requires the Administrator of General Services, in consultation with the Secretary of State, to redefine, every three years, the definition for “minimal value” for a foreign gift, based on the changes in the consumer price index for the immediately preceding three years. The implementing regulation is 41 CFR part 102-42, “Utilization, Donation, and Disposal of Foreign Gifts and Decorations.” The current minimal value of \$390 was defined in Federal Management Regulation (FMR) Bulletin B-41 (Foreign Gift and Decoration Minimal Value), dated January 12, 2017.

The unit Property Management Officer maintains custody of gifts pending disposition.

4. Transfer of Personal Property to Accompany Transferring Employees. Do not transfer personal property to accompany employees who transfer to another unit unless maximum official use is likely to be made of the property or other justification exists.

Note; Personal Property is funded and purchased in support of the agencies mission, it is not funded/purchased to support individual employee needs. Transfer of such property requires the written approval of both losing and gaining offices before shipment.

#### **6412.12 - Replacement Standards**

Retain serviceable items when they can be used or operated without excessive maintenance costs or substantial reduction in trade-in value (FSH 6409.31 - 41 CFR part 101-25.000). Property Management Officers (PMO) and procurement officials shall jointly determine whether rehabilitation is a viable alternative for equipment and furniture needs. Obtain the approval of the PMO before acquiring or replacing the following equipment:

1. Office furniture, furnishings, and equipment.
2. Office machines; includes copiers, faxes, and duplicating machines.

#### **6412.2 - Excess Personal Property**

Report excess personal property to the Property Management Officer (PMO) on form SF-120, Report of Excess Personal Property, using accurate condition codes (ex. 01). Separate forms are needed for each commodity group (first two digits of Federal Supply Classification Code). Make special notation of excess items which may have historical significance to the Forest Service and/or Department of Agriculture for PMO action.

Forest Service local unit screening must be conducted prior to Departmental screening. However, Forest Service units (including State Foresters under the Federal Excess Personal Property Program) have priority screening rights to the property. The Department reports property not requested by another Forest Service unit or agency to the General Services Administration for final disposition. Once reported, do not use excess property or dispose of it without permission of the PMO, except in emergencies. To withdraw personal property previously reported as excess, submit a letter requesting withdrawal to the PMO. Identify the property by report number, item number, description, and quantity of withdrawal.



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Amendment: 6400-2019-1

Effective date: April 02, 2019

6412.2 - Exhibit 01

**DISPOSAL CONDITION CODES**

<b>CONDITION CODE</b>	<b>BRIEF DEFINITION</b>	<b>EXPANDED DEFINITION</b>
1	NEW	Property which is in new condition or unused condition and can be used immediately without modifications or repairs.
4	USABLE	Property which shows some wear, but can be used without significant repair.
7	REPAIRABLE	Property which is unusable in its current condition but can be economically repaired.
X	SALVAGE	Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.
S	SCRAP	Property which has no value except for its basic material content.

### **6412.21 - Explosives, Combustibles, and Dangerous Articles**

Hazardous materials are substances determined and designated by the Secretary of Transportation posing unreasonable risks to health, safety, and property when transported in commerce (49 CFR 171.8). The Department of Transportation regulations on hazardous materials are in 49 CFR 171-177. Units handling such material shall maintain an up-to-date copy of these regulations and shall instruct employees who must ship or prepare hazardous materials for transport to follow these regulations. In addition, persons who ship hazardous materials by air must receive specific training annually (14 CFR part 135, subpart K and 14 CFR part 121 subpart Z). The audiovisual training course, "Transportation of Hazardous Materials," meets the requirements of 49 CFR (Transportation) and 14 CFR (Federal Regulations Administration) and is available from the National Audiovisual Center, National Archives Trust Fund Board, Washington, DC 20409. Contact your local safety officer for questions.

### **6412.3 - Use of Abandoned and Forfeited Personal Property**

Property Management Officers shall determine if abandoned and forfeited property can be claimed and used by the Forest Service under the provisions of 41 CFR 101-43.4 and 41 CFR 101-45.4, or under 36 CFR 251.18.

### **6413 - Disposal**

#### **6413.1 - Exchange/Sale**

Units may trade in or sell certain worn out equipment and credit the proceeds towards the cost of its replacement. Do not consider the exchange item excess property since there is a continuing need for the equipment. Consult the Property Management Officer for further information.

#### **6413.2 - Sale to Government Employees**

Employees may purchase Government property that was made for their exclusive use when they terminate employment with the Forest Service or are reassigned. Charge the employee the original purchase price less 10 percent for each month's use up to 6 months. After 6 months, charge 10 percent of the original purchase price rounded to the nearest dollar.

Deduct payment for such sales from the employee's pay.

#### **6413.3 - Surplus**

Classify excess personal property as surplus when it is:

1. Released for disposal by the General Services Administration (GSA).
2. Determined to be surplus by the Property Management Officer (PMO) and is not reportable to GSA. Include perishables and unserviceable property of little or no commercial value in this category.

Obtain disposal instruction and procedural information from the unit PMO.

#### **6413.4 - Items Requiring Special Handling**

The following categories of personal property have special requirements for disposal:

1. Impounded property. Refer to 36 CFR 262.12, FSM 5335.3, and FSH 5309.11, chapter 40 for guidance on impounded property. Title 36 CFR part 262 subpart B contains details on certain operational authorities and requirements associated with the Forest Service law enforcement program.
2. Animals. (Contact Washington Office Personal Property Branch for direction).
3. Pesticides. The Federal Insecticide, Fungicide, and Rodenticide Act of 1996 (7 U.S.C. 136 et seq.) controls the registration, distribution, sale, shipping, receipt, use, and disposal of pesticides. The Act is administered by the Environmental Protection Agency. FSM 2150 covers pesticide use, and FSH 2109.14, chapter 40, outlines procedures for pesticide disposal. Do not accumulate excess pesticides. Contact the unit Pesticide-Use Coordinator for assistance in reusing or disposing of unneeded pesticides. Do not sell or donate pesticides without proper labeling
4. Property Dangerous to Public Health or Safety. Property that is dangerous to public health or safety must not be abandoned, destroyed, or donated to public bodies without first:
  - a. Rendering such property innocuous.
  - b. Providing adequate safeguards.
  - c. Informing the receiving organization of the actual or potential danger.
  - d. Clearly labeling the property to show it is dangerous.

Where State and Federal disposal regulations differ, follow the more stringent regulations.

5. Radiation-emanating equipment and Nuclear Regulatory Commission-controlled material.
6. Controlled substances.
7. Firearms.
8. Strategic and critical material.
9. Information Technology.

10. Aircraft.

## **6414 - Controls**

### **6414.1 - Property Management Officer (PMO)**

Property Management Officers (PMO) are managerial or lead staff positions reporting to Line Officers. The PMO is responsible for:

1. Administering the unit's real and personal property management program for the effective utilization, accountability, control, and disposition of property in accordance with existing laws, regulations, and policies.
2. Managing owned and leased personal property, property acquired from excess in lieu of procurement, property capitalized, property on loan to State Foresters, and owned and leased real property (except NFS lands).
3. Planning, managing, and reporting on real and personal property physical inventories.
4. Decision making and signatory authority for all property documentation.

### **6414.2 - Property Management Staff**

The property management staff (Property Technician & Property Management Specialist) generally report directly to the Property Management Officer (PMO) and are responsible for all daily administrative actions including:

1. Processing and maintaining accurate and complete documents for acquisitions, transfers, disposals, inventories, and other transactions involving property.
2. Administering physical inventories of accountable personal property every two years.
3. Monitoring the Personal Property Open Staging Suspense Report to ensure transactions are cleared within 30 days of appearing on the Suspense Report.
4. Screening General Services Administration excess (GSAXcess) and assisting employees in screening excess property availability and recommending excess items that may be obtained in lieu of procurement.
5. Assists PMO in prompt determinations of excess and reports such property for departmental and federal screening and subsequent disposal.
6. Upon PMO approval; directs correct disposal of property eligible for abandonment or destruction.

### **6414.3 - Accountable Property Officer (APO)**

The Property Management Officer (PMO) delegates responsibility for personal property custody, use, and protection to Accountable Property Officers (APO). Only District Rangers, Forest Supervisors, Deputies, primary Staff Officers, Job Corps Center Directors, Regional Office Staff Directors, Assistant Directors, Regional Foresters, their Deputies, Station Directors, and Assistant Directors, Project Leaders, Program Managers, Branch Chiefs, Associate and Deputy Chiefs, and the Chief, may be designated as an APO. State Cooperators (identified as the signatory on the memorandum of agreement established between the Forest Service, Fire and Aviation Management, Federal Excess Personal Property (FEPP) program, and the State Cooperator) may be designated in accordance with the FEPP desk guide. APO appointments must be in writing and signed by the PMO. Each APO shall be identified in the Corporate Property Automated Information System-Personal Property (CPAIS-PP).

When appointed, APOs accept responsibility for all assets under their management including property personally assigned to them or further sub-assigned to others as custodians.

APOs shall ensure that employees have the necessary resources to adequately secure assigned equipment for which they have responsibility. This may mean locked in a desk drawer, cabinet, building, or stored to protect from the elements.

APOs are responsible for the following:

1. Conducting physical inventories as directed by the PMO. When there is a change in APOs, the current and successor APO should inventory jointly before transferring formal accountability and responsibility.
2. Managing property to prevent fraud, waste, or abuse and ensure that it is not used for unofficial purposes.
3. Safeguarding and protecting property against fire, theft, and the elements.
4. Reporting transfer, sale, trade-in, donation, or construction of property on form AD-107, Report of Transfer or other Disposition or Construction of Property, with complete supporting documentation.
5. Reporting excess property on form SF-120, Report of Excess Personal Property.
6. Reporting unserviceable, lost, stolen, damaged, or destroyed property on form AD-112, Report of Unserviceable, Lost, or Damaged Property, with complete supporting justification and documentation.
7. Marking newly acquired accountable property and advising the PMO of their receipt for entry into CPAIS-PP (see definition of accountable property).
8. Safeguarding and controlling assigned pooled property (property not assigned to a specific individual for exclusive use). APOs are accountable and may be disciplined

and/or held financially liable, as applicable for any unwarranted loss, damage, or destruction of property. When APOs maintain reasonable safeguards and controls, they shall not be financially liable if pooled property in their custody is lost, stolen, damaged, or destroyed through no fault of their own. As a minimum, reasonable safeguards include:

- a. Maintaining a sign-out list to identify the individual using the property.
- b. Marking property.
- c. Providing a secure storage location for the property.

#### **6414.4 - Employees/Custodians**

Forest Service employees/custodians are responsible for:

1. Properly using and protecting property in their custody or control, taking all reasonable precautions to protect Government-owned or leased property from theft, loss, damage, and destruction. Employees may be disciplined for negligent custody (FSM 6172.12) and, in cases of gross negligence, held financially liable for its value or cost of repair. (Gross negligence is the intended, willful, wanton failure to exercise the degree of care that a person of average prudence would provide under the same circumstances to protect property in one's custody, or the reckless disregard for that degree of care.) Employees who disagree with the degree of negligence determination and subsequent discipline may grieve these issues. Employees who dispute the amount billed are entitled to a hearing on the existence and amount of the debt under the salary offset provisions of the Debt Collection Act (7 CFR 3.50 - 3.62). Agencies may impose stricter standards for sensitive items (for example, weapons, badges, and so forth).
2. Whenever property is lost, stolen, damaged or destroyed, the employee/custodian shall prepare a form AD-112, Report of Unserviceable, Lost, Stolen, Damaged or Destroyed Property, and submit it to their Accountable Property Officer (APO) for signature. The APO shall forward the AD-112 to the Property Management Officer (PMO)/Property Management Staff for further action.
3. Returning all personal property when reassigned, transferred, or leaving the Forest Service.
4. Except in emergencies threatening loss of life or property, or as may be authorized by law, not using Government-owned or -leased real and personal property for any purpose other than for official work, nor appropriating any article of Government property that has been ordered abandoned or destroyed for personal use.
5. Reporting incidents where Forest Service-owned or -leased property has been or is being misused or used for unofficial or unauthorized purposes to the unit PMO.

#### **6414.5 - Recording Accountable Personal Property**

Enter and track all accountable property (sensitive, non-capitalized accountable, and capitalized) in either the Corporate Property Automated Information System - Personal Property (CPAIS-PP) or the Fleet Equipment Database (FED). Do not maintain any other automated system for tracking personal property of this kind. Enter all motor vehicles (passenger-carrying and special purpose equipment), regardless of the funds used to acquire them, and capitalized equipment (vehicular and non-vehicular) purchased with Working Capital Funds in FED. Encode all other accountable property, regardless of funding or type of property, to CPAIS-PP. For equipment costing less than \$1,000 in a fleet class having a Fixed Ownership Rate or a use rate, units may manually adjust the property records from CPAIS-PP to FED. Ensure that all accountable property, regardless of its type or funding is in one of the two systems.

If equipment is shipped directly to field stations, the Accountable Property Officer (APO) at the receiving location shall promptly notify the Property Management Officer of the newly acquired property's physical location, serial number, assigned Asset Identification (ID) number, the custodians name, address, phone number, and the responsible APO code.

#### **6414.51 - Property Records**

1. CPAIS asset/property data for accountable personal property must include the following at a minimum:
  - a. Description of the property, including a unique asset identification number,
  - b. Location of the property,
  - c. Name of the accountable person/s responsible for the property (Accountable Property Officer and/or custodian),
  - d. Dates of acquisition and/or disposal,
  - e. Posted references (purchase orders, SF-122, and so forth),
  - f. Found property documentation including Asset Valuation Documentation form FS-6500-222 (FSH 6509.19, ch.10),
  - g. Manufacturer's serial number, stock number, and year of manufacture when available,
  - h. Annual depreciation rate or amount, when applicable,
  - i. Acquisition cost of item,
  - j. Additions or improvements.
  - k. Repair and maintenance costs and timetable, when applicable,

- l. Non-appropriated property information,
  - m. Federal Supply Class and Budget Object Code, and
  - n. Components if applicable.
2. Asset/Property files must contain the following documents at a minimum:
    - a. Purchase Request,
    - b. Purchase Order,
    - c. Invoice,
    - d. Asset/property receipt documentation, and
    - e. Applicable AD-107s, AD-112s, SF-120s, and SF-122s.

#### **6414.52 - Property Record Forms**

The following source document forms may require a change to the Corporate Property Automated Information System–Personal Property (CPAIS-PP) records. Number the forms with a locally assigned numbering convention that is recorded and maintained in a document register.

1. Form AD-107, Report of Transfer or Other Disposition or Construction of Property. To document transfer of equipment, the responsible Accountable Property Officer (APO) completes form AD-107 and sends it to the Property Management Officer (PMO) for signature and processing. Include the Asset ID number in the item's description to accommodate CPAIS-PP record transfer. Form AD-107 also documents temporary reassignments of responsibility, found or recovered property, construction of accountable property, and deletion of accountable property incorporated into another article, sold, exchanged, or donated.
2. Form AD-112, Report of Unserviceable, Lost, Stolen, Damaged or Destroyed Property. To document and report unserviceable, lost, stolen, damaged, or destroyed personal property, the responsible APO completes section I of form AD-112 and forwards it to the PMO for review and determination of employee responsibility or disposal recommendation, and signature. Use this form to report incidents of loss, damage, destruction, theft, or unserviceability of Government-owned, -leased, -rented, or -borrowed personal and real property. When explaining the circumstances concerning property lost, stolen, damaged or destroyed, answer the basic questions of who, what, when, where, how, and why. Attach a law enforcement report, when applicable.

Include the following data for accidents involving motor vehicles or heavy equipment:

- a. Odometer mileage or hours of service.
- b. Condition of motor, cab, body, chassis, and transmission assemblies.



- c. Approximate salvage value of usable parts.
- d. Estimated junk value.
- e. Any additional information necessary for local use.

Besides transfer, donation, and sale, dispose of unserviceable property by cannibalizing it for usable parts, declaring it scrap, or destroying or abandoning it. Do not dispose of or cannibalize the item without concurrence of the Property Management Officer.

3. SF-120, Report of Excess Personal Property. Use this form to report property excess to unit needs. Assign an accurate condition code to each item (see 6412.2, ex 01 - Disposal Condition Codes).

4. SF-122, Transfer Order – Excess Personal Property. Use this form to document the transfer of property between two federal agencies.

#### **6414.53 - Responsibility for Sensitive and Nonexpendable Property**

The unit Property Management Officer (PMO) delegates responsibility for sensitive or nonexpendable property custody, use, and protection to Accountable Property Officers. See section 6414.1 of this chapter for duties of the PMO.

#### **6414.54 - Accountability for Property Denoting Official Authority, and Property of a Personal Character**

The items listed below, and any others determined by a Property Management Officer, is controlled property:

- 1. Badge, Forest Service.
- 2. Bills of lading.
- 3. Commissary.
- 4. Explosives. Maintain the inventory record of explosives in a location other than the explosives storage facility.
- 5. Badge, law enforcement.
- 6. Gas, oil, and grease records. Record issues of gasoline and diesel fuel that are dispensed directly to motor equipment on form FS-6400-11, Daily Record of Issues-- Gasoline, Oil, and Grease. Record issues of lubricating oil and grease as full containers; that is, when opening a container record the entire contents as issued. Post purchases or receipts from other stocks of gasoline, oil, and grease on the back of form FS-6400-11 by date, name of vendor or other stock from which received, invoice number, commodity, and quantity.

It is not necessary to record issues by project and activity unless the purchased products were from fleet management or Working Capital Funds and were to be issued for purposes other than rental equipment, such as generators and lawnmowers.

Unless directed by the Property Management Officer (PMO), do not record issues of gasoline, oil, and grease from small stocks kept at isolated locations.

Complete the summary record and inventory record on form FS-6400-11 at the end of each month, or other period as directed by the PMO. Include only unopened containers in the inventory of lubricating oil and grease.

District Rangers and Project Leaders may grant relief for losses resulting from normal causes such as evaporation and spillage, in an amount not to exceed 1 percent of the issues during the period. The PMO may grant relief for losses from other causes and those in excess of 1 percent.

7. Hammer for tree stamping.
8. Keys for Government-owned or -leased facilities.
9. Law enforcement equipment
10. Library books.
11. License plates and vehicle credit cards.
12. Permits, recreation area, Christmas trees.
13. Protective equipment and clothing issued to employees for their safety (FSH 6709.11, sec. 21.13).
14. Trading stamps and redeemable coupons.
15. Tree-marking paint with tracer elements (FSM 2441.5).

#### **6414.6 - Identification of Property**

Mark all accountable personal property with the Asset Identification (ID) number assigned in Corporate Property Automated Information System-Personal Property (CPAIS-PP). Identify other kinds of property with a "USFS" marking.

1. Marking Methods. Use a bar-coded label, an adhesive backed label, etching, or permanent ink stenciling, stamping, or branding to mark Forest Service property. For items that are highly susceptible to theft or when conditions preclude the use of a label, etching or stenciling is preferable. Use an electric engraver for etching or, for delicate equipment, have the engraving done by a commercial jeweler. Stencil or brand expendable tools and equipment such as canteens, water bags, blankets, sleeping bags, buckets, and tools.

2. Unique Property. The following property has special marking requirements.

- a. Expendable Fire Tools and Equipment. Fire tools obtained from the General Services Administration stores stock are stamped with the letters "FSS." This marking satisfies identification requirements.
- b. Boats. The color for boats is optional but identification numbers and names must be in a contrasting color. Place an identifying number preceded by "USFS" on the left side of the prow of every boat. Place the Forest Service insignia on the right side of the prow and on each side of the funnel of vessels so equipped. Give a name appropriate to the area to cruiser-type vessels equipped with cabin plumbing and other facilities for living aboard. Put the name on both sides of the prow and on the stern. Regional Foresters may select these names. Publicly owned boats do not require registration with the United States Coast Guard. Comply with local and State regulations covering boat identification and marking.
- c. Animals. Branding animals is optional. The preferred identification for animals is the State registered bill of sale. Do not re-brand animals that are branded when purchased. The approved Forest Service brand is "US" on the left hip. Even though animals are accountable in CPAIS-PP, do not mark animals with the assigned Asset ID number. For wild horses and mules see FSM 2260.

#### **6414.7 - Physical Inventories**

Physical inventories of all accountable personal property must be conducted every two years. The Property Management Officer may require more frequent inventories of particular types or kinds of property, or of property assigned to a particular Accountable Property Officer (APO), or of a particular activity when necessary for its control and protection. When there is a change in APOs, the current and successor APO or assigned custodian should inventory jointly before accountability and responsibility are formally transferred.

A physical inventory is defined as physically seeing and/or touching the asset and validating the asset's make, model, serial number, and/or asset ID number.

The use of an agency-approved means of electronically touching IT equipment that is connected to a network, fulfills the requirement for a physical inventory. Software is considered physically inventoried when the software program is accessed and verified as being in working order.