

# INDIAN AFFAIRS MANUAL

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Part 23

Property Management

Chapter 1

Overview

Page 1

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- 1.1 Purpose.** This chapter establishes the policy, authorities, and responsibilities for the Indian Affairs (IA) Property Management Program.
- 1.2 Scope.** This policy applies to all programs and offices under the authority of the Assistant Secretary-Indian Affairs (AS-IA), including offices reporting to the AS-IA, the Bureau of Indian Affairs (BIA), and the Bureau of Indian Education (BIE).
- 1.3 Policy.** It is the policy of IA to properly and efficiently acquire, use, and dispose of real estate, equipment, supplies, and materials (i.e., “property”) necessary to fulfill its mission.

**1.4 Authority.**

**A. Statutes and Regulations.**

- 1) 25 U.S.C. Part 900 – Contracts under the Indian Self-Determination and Education Assistance Act Subpart I – Property Donation Procedures
- 2) 40 U.S.C. Subtitle I: Federal Property and Administrative Services
- 3) P.L. 93-638, Indian Self-Determination and Education Assistance Act, as amended
- 4) 41 CFR 101, Federal Property Management Regulations
- 5) 41 CFR 102, Subchapter B, Federal Management Regulation (FMR) - Personal Property

**B. Guidance.**

- 1) 110 Department Manual (DM) 8, Office of the Assistant Secretary – Indian Affairs
- 2) EO 13589 – Promoting Efficient Spending, November 9, 2011

**C. Handbooks.**

- 1) Federal Accounting Standards Advisory Board (FASAB) Handbook of Federal Accounting Standards and Other Pronouncements, as Amended, June 2018 - Statement of Federal Financial Accounting Standards (SFFAS) 6: Accounting for Property, Plant, and Equipment

# INDIAN AFFAIRS MANUAL

## 1.5 Responsibilities.

- A. **Deputy Assistant Secretary - Management (DAS-M)** is responsible for administering this policy, approving any other property management policies as appropriate, and reviewing and approving the annual property inventory procedures.
- B. **Director, BIA** ensures that the IA personal property management program is implemented throughout BIA in compliance with all applicable laws, regulations, policies, and procedures. The BIA Director also designates BIA Personal Property Administrators (PAs).
- C. **Director, BIE** provides technical oversight to Bureau-funded elementary, secondary, residential, and peripheral dormitories and Bureau-operated post-secondary schools to ensure that the BIE personal property management program is implemented in compliance with all applicable laws, regulations, policies, and procedures. The BIE Director also designates BIE Personal Property Administrators (PAs).
- D. **Director, Office of Facilities, Property, and Safety Management (OFPSM)** is responsible for oversight, policy, and procedures governing IA facilities management, construction, property, safety, and risk management, including the administration and management of IA's property management program. The OFPSM Director serves as the IA Property Management Officer (PMO). The responsibilities of the PMO are to:
  - 1) manage the overall IA-wide Property Management Program;
  - 2) oversee the implementation of property management policy and procedures;
  - 3) ensure compliance with established procedures in all aspects of property management; and
  - 4) coordinate with the Division of Facilities Management and Construction (DFMC) and the DAS-M space management staff on their respective areas of jurisdiction for reporting purposes.
- E. **PAs** are senior management officials within IA. PAs include the Central Office Directors, Deputy Bureau Directors, Regional Directors, Agency Superintendents, Deputy Directors, and BIE Designees. These designations are made by the PMO with concurrence from the respective Bureau Director or the DAS-M. The responsibilities of the PA are to:
  - 1) provide oversight of the Property Management Program within their jurisdiction and disseminate information to subordinates;
  - 2) work in concert with the Regional Property Officer (RPO)/Accountable Property

# INDIAN AFFAIRS MANUAL

Officer (APO) to ensure that the Property Management Program under his/her jurisdiction operates pursuant to established policies and procedures to protect the government from waste, fraud, and abuse;

- 3) protect and properly maintain the property under his/her control; and
- 4) designate an APO(s) for his/her program offices.

**F. Chief, Division of Property Management, OFPSM** is directly responsible for the IA property management program. The Division Chief will:

- 1) establish policies and procedures to ensure accountability and internal controls over all property management activities;
- 2) ensure that required physical inventories are conducted in accordance with established procedures and timelines;
- 3) ensure that all inventory discrepancies are accurately reconciled in the Financial and Business Management System (FBMS);
- 4) provide guidance in all aspects of property management activities;
- 5) oversee corrective actions in response to audits findings;
- 6) monitor recordkeeping requirements and documentation in support of property transactions;
- 7) monitor the timely submission of required reports; and
- 8) coordinate with the DFMC and the DAS-M space management staff on their respective areas of jurisdiction for reporting purposes as the designated Asset Management Officer for IA.

**G. APO** is a federal employee who ensures that accountability records are established and maintained for a specified group of personal property items to provide for effective overall control over that property. The responsibilities of the APO are to:

- 1) provide operational guidance to all program offices within their geographical jurisdiction and execute the operational responsibilities of property management;
- 2) designate Custodial Property Officers (CPOs) and Receiving Officers (ROs) in cooperation with the appropriate supervisor;
- 3) designate in writing the members of a standing Board of Survey (to include a chair person and at least two members) in cooperation with the appropriate supervisor, and convene meetings as required pursuant to established policies and procedures;
- 4) certify purchase requests (PRs) in the FBMS to ensure an intended purchase of

# INDIAN AFFAIRS MANUAL

equipment is not available through excess, and to comply with proper Universal Product Code (UPC) designations;

- 5) assign an asset's account assignment;
- 6) work closely with CPOs to ensure that all property accountability responsibilities comply with established policies and procedures;
- 7) prepare and maintain all property accountability records to support property transactions performed in the FBMS such as acquisitions, transfers, disposals, etc.;
- 8) ensure that property is safeguarded, properly maintained, and used effectively;
- 9) conduct random samplings of vehicle fleet card statements for conformance to established policies and procedures;
- 10) issue the DI-0105 Receipt for Property form for the assignment of property, which must be accessed using the Department of the Interior's Enterprise Forms System website: <http://www.doi.gov//eforms/index.cfm>;
- 11) coordinate with the CPOs the acquisition, utilization, and disposal of excess personal property through the General Services Administration's (GSA) GSAXcess automated system, including providing instructions regarding disposition and donation to a Tribal organization;
- 12) conduct annual physical inventories, reconcile discrepancies, and certify accuracy;
- 13) ensure an inventory is conducted when a CPO transfers or is separated from the current home organization;
- 14) function as the Regional Fleet Manager to process vehicle acquisitions, fleet card applications, and report irregularities to the program managers; and
- 15) function as Regional Space Management Coordinator (RSMC), assisting DAS-M space management staff in providing on-the-ground support for space management requirements. The RSMC does not negotiate, commit, or obligate IA in any GSA or direct lease(s), including any modification(s) to existing agreements.

**H. RPO** is a federal employee who oversees the Property Management Program in his/her respective region, including implementing and executing BIA property management policies and procedures to ensure compliance. He/she also provides advice and guidance on day-to-day property matters to the respective Regional Director.

## INDIAN AFFAIRS MANUAL

- I. Cognizant Employee (CE)** is any IA or non-IA employee (such as a contractor, volunteer, etc.) who utilizes Federal Government property and is therefore responsible for the proper and reasonable care, use, safekeeping and return of such property and who may be held financially liable for loss, damage, or destruction in the amount of such loss as prescribed in the Board of Survey findings.
- J. CPO** is a designated Program Manager who has daily control of property that is entrusted to his/her program. The CPO's property management responsibilities cannot be re-designated, reassigned, or delegated to another individual unless done by the RPO/APO upon direction from the Program Manager/supervisor. Designating a CPO will be done in writing by the RPO/APO. The responsibilities of the CPO are to:
- 1) maintain accountable records for non-sensitive property under \$5,000 using the DI-0105 Receipt for Property form, and ensure that all expendable and non-expendable Federal Government property assigned to his/her program is for official use only;
  - 2) ensure the proper use, maintenance, and protection of assigned property;
  - 3) report to the RPO/APO all instances of property loss, theft, or any activity that affects the status, disposition, or condition of property;
  - 4) identify and report excess or impaired property to the RPO/APO;
  - 5) issue the DI-0105 Receipt for Property form for accountable property issued to CEs and maintain files of assigned property;
  - 6) maintain custody of assigned property until the property has been transferred or disposed of pursuant to established policies and procedures;
  - 7) provide the RPO/APO with all supporting documents for property acquisitions, transfers, and disposals to support entries into FBMS;
  - 8) conduct annual inventories in cooperation with the RPO/APO; and
  - 9) review and sign the Discrepancy and Inventory Property Listing to certify the accuracy of the program inventory.
- K. RO** is an individual designated in writing by the RPO/APO. The RO is responsible for the inspection and receipt of personal property and services, and for ensuring that required documentation is processed. The responsibilities of the RO are to:
- 1) count and inspect all incoming shipments to verify articles received adhere to specifications. Partial shipments may be officially received if consistent with line items on a purchase document;
  - 2) complete and certify receipt of property on form BIA-4311 Receiving Report.

# INDIAN AFFAIRS MANUAL

This form is located on the IA Online Forms webpage here:

<https://www.bia.gov/policy-forms/online-forms>;

- 3) provide completed Receiving Reports to the RPO/APO for appropriate action (e.g. tagging and encoding of property); and
- 4) maintain control of property received until it is placed on the property records or the follow appropriate procedures for reporting and/or returning all property received which is rejected.

## 1.6 Definitions.

- A. Account Assignment** in FBMS is the combined fields of the 10 character Cost/Funds Center; the 10 character Fund in which the first three characters designate the beginning and end Budget Fiscal Years; the 16 character Functional Area; and the 10 character General Ledger Account in which the last five characters designate the Commitment Item. A capitalized asset may be purchased with multiple account assignments if sub-accounting lines are used on one main line item of the PR and Purchase Order.
- B. Accountable Property** is non-expendable property with a useful life of two years or more for which detailed accountability or property control records are maintained, and which may or may not be charged to a general ledger control account. Accountable property includes system-controlled, Bureau-managed, capitalized, non-capitalized, leased, contractor-held property, and stores property. All museum property is accountable with no dollar threshold.
- C. Accountable System-Controlled Property** is property with an original acquisition cost of \$5,000 or more, and sensitive property, regardless of cost, must be controlled in FBMS.
- D. Acquire** means to procure, purchase, or obtain in any manner, including transfer, acquisition from excess, lease or loan for a period of six months or more, donation or forfeiture, manufacture, or production at Federal Government-owned plants or facilities.
- E. Acquisition Cost** is the amount paid to acquire assets, or the fair market value of assets including handling, storage, packing, shipping, transportation, installation, and related costs of obtaining the assets in their current form and place, less prompt payment or other discounts. For items received as a result of a donation or transfer, a fair market value or actual value at the time of receipt will be established. That value, and any other related costs included above, will represent the acquisition cost.

## INDIAN AFFAIRS MANUAL

---

Part 23  
Chapter 1

Property Management  
Overview

Page 7

---

- F. Asset** is personal property acquired by IA for use in accomplishing its mission that has been physically received, paid for, or accepted from an external transfer, incoming donation/in-kind gift, or grant. Capitalized, sensitive, and unit-controlled personal property assets are recorded at their original acquisition cost.
- G. Assets Under Construction (AUC)** includes costs incurred in the construction of real property for which IA will be accountable, including direct labor, direct material, overhead, and other costs incurred during construction. Upon completion, these costs will be transferred to the appropriate real property general ledger account as the acquisition cost of the asset. Documentation for the amount expended will be provided by the programs that have authority to construct assets.
- H. Capitalized Personal Property** means accountable personal property (not including museum property) with an original cost to the Federal Government of \$15,000 or more. Installation, shipping and handling, and configuration costs are included as part of the original acquisition value and are capitalized.
- I. Personal Property** is property of any kind or an interest therein, except: (1) real property, (2) records of the Federal Government, and (3) naval vessels of the following categories: battleships, cruisers, aircraft carriers, destroyers, and submarines. Specifically, personal property includes all equipment, materials and supplies, and museum objects. It does not include property that is incorporated in, or permanently affixed to, real property.
- J. Real Property** is land, buildings, and other structures held in title by the Federal Government and administered by IA, which are affixed to the earth. Examples include buildings of all types, including portable structures that are on foundations or affixed to permanent utility systems, roads, parking facilities, utility systems, wells, ditches, dams, and property items that are permanently affixed to real property, such as furnaces and sinks.

# INDIAN AFFAIRS MANUAL

---

Part 23

Property Management

Chapter 1

Overview

Page 8

---

**K. Sensitive Property** is property which is controlled, regardless of value, by detailed property accountability records. This type of property is determined to be sensitive because of its high probability of theft, misuse, or misappropriation, or because it has been designated as sensitive by management. Sensitive property designated by IA includes weapons, vehicles, trailers, tablets/iPads, tasers, laptops, Central Processing Units (CPUs), Radio Communication Equipment (RCU), ballistic vests, ammunition, and explosives.

## Approval

JASON FREIHAGE

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Jason Freihage

Deputy Assistant Secretary - Management

Date