

**CHEYENNE & ARAPAHO
TRIBES**



PROPERTY AND SUPPLY MANUAL

**Updated: March 2008
As Instructed by Tribal Council
Resolution #100607ATC-004
Annual Tribal Council Meeting
October 6, 2007**

Cheyenne and Arapaho Tribes Property and Supply Manual

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Cheyenne and Arapaho Tribes

Property and supply

PURPOSE: This manual provides instructions, practices, procedures and responsibilities for the economical and efficient management and control of supplies and equipment in support of the CHEYENNE-ARAPAHO TRIBES' Programs. It is the intention of the CHEYENNE-ARAPHO TRIBES to incorporate in this manual relevant requirements of Federal funding sources including 25 CFR 900, 45 CFR 74, 45 CFR 92, and OMB circular A-87 A-102 and specific grantor requirements for all programs administered by the Tribes, irrespective of their funding or revenue source. The policies and procedures in this manual are not intended to conflict with the Federal laws or regulations. In the event of a conflict, Federal law and regulation will apply.

SECTION 1. GENERAL PROVISION

- a. **Property Management System-** The property management system of the CHEYENNE-ARAPAHO TRIBES shall control the maintenance and disposition of all property acquired by purchase with Tribal funds, Federal funds, and property issued and/or donated by the Federal Government. The property management system shall provide accurate records of all accountable property acquired, ensure proper usage and maintenance and provide for proper disposal of property.

SECTION 2. APPLICABILITY

This manual shall apply to all federal and tribally funded including Gaming Revenue Allocation Plan (GRAP) Programs, projects and accounting entities using the Tribal administration finance and accounting systems of the Cheyenne-Arapaho Tribes.

WARNING: These standards shall also provide for penalties, sanctions, or other disciplinary actions for violations of the standards. See 25 CFR 900.48 Procurement Management Standards.

SECTION 3. OBJECTIVES

The objectives of this manual are to establish and maintain an effective and efficient personal property management program and to accomplish:

- a.** Effective planning and scheduling of requirements for all personal property to assure that supplies and equipment are available to serve operations, while maintaining inventory levels at a minimum,
- b.** Maintenance of adequate inventory controls and accountability records.
- c.** Uniformity of applications.
- d.** Maximum utilizations of personal property.
- e.** Proper storage, maintenance and preservation of property.
- f.** Timely preparation and utilization of property management records.

SECTION 4. DEFINITIONS

Definitions, terms and examples of their use in property management are arranged in alphabetical order for reference purposes. The terms listed are generally recognized in Government Agencies directly and indirectly concerned with property matters.

ACCOUNTABILITY- The responsibility for the accounting of property and the appropriate documentation of all transactions affecting property on hand and received by a Tribal program or activity within the Tribal organization..

ACCOUNTABLE AREA- An area specifically defined by organizational or geographic limits throughout which property accountability is assigned to a designated accountable official.

ACCOUNTABLE OFFICE- A program or office where property accountability records are maintained for the officially designated accountable area(s).

ACCOUNTABLE OFFICER- An officer or employee designated by proper authority to have accountability for the property charged to his/her accountable area.

ACCOUNTABLE PROPERTY- Tribal, Government or grant funded equipment and related personal property that is being controlled for financial, security property, non capital controllable property and property on loan from others.

ACQUIRE (Acquisition) - To obtain ownership of personal property in any manner, including purchase, transfer, donations, or manufacture. An item will be considered to be acquired at the time title to the item passes to the CHEYENNE/ARAPAHO TRIBES irrespective of the point of origin usually title will pass upon delivery of property.

ACQUISITION COST – The net invoice price of the item, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired.

ALTERATION AND RENOVATION- Work required to change the interior arrangements or other physical characteristics of an existing facility or installed equipment so that it may be more effectively used fir the property. Alteration and renovation may include work referred to as improvements, conversion, rehabilitation, remodeling or modernization.

BACK ORDER- A requisition, or part thereof, on which property/supply action has been suspended pending availability of the item ordered.

BOARD OF SURVEY- A committee consisting of three officials of the Tribes appointed to inquire into the circumstances of a loss, damage, destruction, or condition of property in accordance with prescribed policies and procedures. The board members shall consist of the Procurement Specialist, Property Specialist and respective Program Accountant.

CANNIBALIZE- To dismantle (a piece of equipment) for parts to be used as replacements in order equipment. A report of Survey is required prior to cannibalization.

CAPITAL EXPENDITURE- The cost of the asset including the cost to put it in place.

CAPITALIZED PROPERTY- That personal property which has been entered on the fiscal accounts as an investment or asset and which has a total acquisition cost or fair market value exceeding \$5,000 and an anticipated service of one year or longer.

CONSULTANT- A person who gives advice or services for a fee, but not as an employee.

CONTRACT- A formal agreement between two parties to do or refrain from doing one of more things. The terms of the contract are expressed verbally or in writing, according to the requirements that make the agreement legally binding as a contract.

CUSTODIAL LOCATION- A segment of an accountable area.

CUSTODIAL OFFICER- An officer or employee designated by proper authority to be responsible for the proper use, maintenance and protection of property entrusted to his/her possession or charged to his/her custody.

EQUIPMENT- Tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost or fair market value of \$5,000 or more per unit.

EXCESS PROPERTY- Property under the control of any program which is not required for the discharged of the program's responsibilities and is available for transfer to other departments and programs.

EXCHANGE/SALE- The exchange of sale of personal property for replacement purposes where the proceeds are to be applied against the purchase of similar items. The property replaced in this instance is not considered to be excess.

EXPENDABLE PROPERTY- Specific items of property which have been classified for property control and/or cost accounting purposes as expendable and the cost or appraisal value is to be successor occupants without major repair.

FIXED EQUIPMENT- Equipment that is built into or is permanently affixed to the building or structure, the removal of which will seriously impair the utility of the real property for successor occupants without major repair.

F.O.B (free on board) - Shipment loaded without expense to buyer, usually at a designated point from which shipped, s in “f.o.b. plant.”

LIFE EXPECTANCY- The average useful life of equipment items expressed in years.

LOST PROPERTY- Property that has disappeared because of flood, storms, accidents or other circumstances over which a person has no control and there is no reason to suspect theft.

MAINTENANCE- Any work required to keep property in substantially original condition. It may include replacement of minor parts, materials or equipment.

NON-EXPENDABLE PERSONAL PROPERTY- Equipment which must be controlled from acceptance until release from responsibility in accordance with prescribed procedures. Non-expendable personal includes:

- A. Capitalized items: Those items which meet the following criteria:
 - I. Have an estimated service life of one year or more.
 - II. Normally has an acquisition cost of \$5,000 or more per unit.
 - III. Retains identity when put to use.
 - IV. Will not be consumed in the performance of program activities or incorporated into some and product.

- B. Non-Capitalized items: Those items normally having an acquisition cost of less than \$5,000 and which meet all of the criteria for capitalized equipment.

PERSONAL PROPERTY- Any property other than real property including supplies, materials and equipment. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyright, patents, or securities.

PHYSICAL INVENTORY- Confirmation of the existence of property by actual sighting and counting of the items(s) of equipment or materials.

PURCHASE ORDER- The official document which authorizes a vendor to deliver specific goods or render described services to a Tribal organization or department.

PURCHASE REQUISITION- The official document requesting and identifying the specific goods or services required by a program or department.

REAL PROPERTY- Land, including land improvements, structures and appurtenances thereto, excluding moveable machinery and equipment.

REPORT OF SURVEY- A report of a Board of Survey of Survey Officer summarizing the circumstances and finding surrounding a shortage, loss, theft, damage or destruction of property, or it may be a report establishing the condition of property.

SALVAGE- Property that has been inspected and determined to have some value beyond its basic material content, but which is in such condition that it has no reasonable prospect of continued use as originally intended.

SCRAP- Property that has been inspected and determined to have no value except its basic material content.

SENSITIVE PROPERTY- Items of property that considered susceptible to appropriation for private use, i.e., subject to theft or personal use of that which can be readily converted to cash.

SUPPLIES AND MATERIALS- All tangible personal property other than “equipment”.

SURPLUS PROPERTY- Excess property that has been declared excess to a program’s needs and becomes eligible for donation or public sale.

TRADE-IN - The exchange of one property for another.

UNSERVICEABLE PROPERTY- An item determined to be no longer useful or ready for use.

SECTION 5. GENERAL POLICIES

A. ACCOUNTABLE OFFICE- The procurement/Grants & Contacts Office of the CHEYENNA/ARAPAHO TRIBES is designated as the accountable office for purposes of implementing the policies and procedures in this manual.

B. ACCOUNTABLE OFFICER- It is the responsibility of the Property Specialist to maintain a master inventory and central record of all property and to maintain a list of Property Custodians.

C. EMPLOYEE RESPONSIBILITY: Employees are urged to be as careful with tools and other Tribal property as they are with their own belongings.

- Every piece of property owned by the Tribes represents an investment in job security for our tribal employees.
- The CHEYENNE/ARAPAHO TRIBES, as an employer, looks upon its Directors and Coordinators as its first line of defense against waste of materials and carelessness in the handling of Tribal property.

D. PERSONAL USE OF PROPERTY- In no case will Tribal property or property under the custody of the Tribal be used for any purpose but for the actual needs or performance of work undertaken by Tribal Departments and programs funded by Federal and Tribal monies. The use of Tribal property for the advantage, comfort, convenience, or pleasure of any person or private purpose is strictly prohibited. Employees of the CHEYENNE/ARAPAHO TRIBES shall not purchase any product, material, or services for personal use through the Tribes.

E. SANCTIONS/DISCIPLINARY ACTION- These standards shall also provide for penalties, sanctions, or other disciplinary actions of the standards and in accordance with Tribal Personnel Procedures. **See also 25 CFR 900.51 – 900.106, Property Management System Standards.**

F. PROPERTY CUSTODIAN – A property Custodian shall be appointed by each Program Director of each department or program. The Property Custodian will be held accountable for all property designated to his/her custody and will reconcile annually to the property inventory records.

G. SEPARATION FROM TRIBAL EMPLOYMENT- In the event Tribal employees leave employment, they must check in with the Property Specialist for property clearance. The completion of the Employee Exit Interview & Clearance Form (**Attachment A**) will release employee as cleared of debt. Failure to turn in or account for any property is accounted for. Anytime a Government Official, Director or Coordinator leaves employment, an Inventory shall be automatically conducted.

H. INSURANCE COVERAGE- In order to protect the interest of the Tribes, reduce costly and unnecessary litigation and meet the requirements of Federal funding sources, the Tribes will secure and maintain insurance coverage will meet any specific requirements of grants and contracts, applicable statutes and Tribal policies and will generally include:

- General Liability
- Property damage (including vehicle)
- Accidents
- Employee fidelity
- Errors and Omissions

I. POLICY/PROCEDURE REVIEW- An audit/management review will be conducted annually to determine that the property management practices of the CHEYENNE/ARAPAHO TRIBES are meeting the needs of the Tribal programs and departments.

SECTION 6. PROPERTY MANAGEMENT

The Cheyenne/Arapaho Tribes through its duly appointed Property Specialist, is responsible for a management system that ensures systematic physical control procedures, maintain, surveillance, optimum use and disposal of all personal property in the custody of the Cheyenne/Arapaho Tribes and all programs administered by the Tribes.

All personal property must be acquired, used and disposed of by procedures that comply with the applicable regulations contained here and in accordance with Federal Property Management Regulations (FPMR). Personal property denotes all property except real property.

- A. **PROPERTY SPECIALIST**- the Property Specialist has the direct responsibility for the formulation of policy on property management. The Property Specialist is also responsible for receiving, interpreting and disseminating all instructions and regulations pertaining to the management of property or materials for the Cheyenne/Arapaho Tribes. The Property Specialist, is responsible or a management system that ensures systematic physical control procedures, maintenance, surveillance, optimum use and disposal of all personal property in the custody of the Cheyenne/Arapaho Tribes and all programs administered by the Tribes.
- B. **PROPERTY ACCOUNTABILITY**- the Property Specialist maintains records of all accountable property for the Cheyenne/Arapaho Tribes.
- C. **PROPERTY CUSTODIANS**- All Tribal departments and programs will have an appointed Property Custodian who is held accountable for property assigned to their specific departments or areas. A list of these assigned custodians will be provided to the Property Specialist. Each appointed Property Custodian is responsible for the property and equipment assigned to them, with the responsibility of safeguarding and monitoring the use and location of property within the department, or is issued to an employee with the same department. Property Custodians are also responsible for the accurate inventory of all property and equipment they are assigned and n assisting the Property Specialist in keeping the records up to date and factual. Property inventories will be scheduled by the

Property Specialist is required by current regulations. Property deemed excess to needs or unserviceable will be reported to the Property Specialist by the Property Custodians. Custodians will place special emphasis on the controls of small tools and sensitive items, while closely monitoring their proper use, storage and accountability. Property Custodians are responsible for: (a) proper storage, maintenance, use and accountability of all property and materials assigned to them; (b) inventory of their property and materials as required by the Property Specialist and; (c) reporting to the Property Specialist when property is transferred, loaned, lost, stolen or idle.

- D. **PROPERTY RECORDS**- the Federal Government has categorized personal property into two primary classes: Expendable and Non-Expendable property. To identify what property will be accounted for on an individual basis, Federal Agencies have established a dollar threshold for separating these two categories. These regulations have established Non-Expendable property, which is acquired at a cost of or which has a value of \$5,000 or more, will be capitalized and for recording keeping and accounting purposes will be individually accounted for. The phrase “individually accounted for” means that the Tribal Government is responsible for identifying each item with an identification number and the property records must be maintained which show all relevant information on the item including its location.

However the Federal Government and the Cheyenne/Arapaho Tribes also require that property whose value is not more than \$5,000 must be accounted for. Certain sensitive items subject to theft must be accounted for. These items included such things as weapons, thumb drives, computers, digital cameras, camcorders, calculators, etc... These items are defined as being sensitive property regardless of their dollar value. These items must be individually accounted for.

- E. **RECORDING OF NEW EQUIPMENT**- All accounted property records are to be maintained in a central filing system within the Office of Property and Supply. A New Equipment Form (**Attachment B**) is prepared for all accounted property. Information is put into the Property Management books which maintain the property inventory records and reflects acquisition, disposal, corrections, transfers and the following minimum information:

- Program
- Fund
- Tribal Identification/Tag Number
- Item
- Description
- Serial Number
- Vendor
- Purchase Order Number
- Date Acquired
- Quantity
- Cost
- Location
- Assigned Person

The USDA/Food Distribution Program shall have supplemental requirements for the recording of property in accordance with FNS Handbook 501, Section 2412; 7 CFR 3016.32 (d) (l).

- F. **RECEIVING PROCESS**- the Property Specialist will complete a Property & Supply Receiving Report (**Attachment C**) when the product is received. The Purchase Order is compared with the invoice and a visual, physical check is made of the property received. If a Purchase Order is not an available, the Property & Supply Receiving Report will be compared with the Invoice. Shortages, overages and damages shall be documented on the receiving report. If a bill of lading accompanies the order, it is attached to the receiving report and forwarded to the Procurement Specialist to be filed in the “Received Orders Pending Invoices” filed. When the invoice is received by the Procurement Specialist it is matched with the Purchase Order and receiving report. Any differences are reconciled and adjustments made. The Procurement Specialist submits the receiving report and the attach invoice to the Finance Office for payment processing. Payments for invoices are made only if the receiving report has been received by the Finance Office.
- G. **IDENTIFYING AND TAGGING OF PROPERTY**- *To provide efficient control, all items of property and equipment are to be immediately tagged and/or marked for identification, upon receipt.*

The Property Specialist, with the assistance of the appointed Property Custodian, is responsible for:

- Maintaining surveillance over all property and equipment for which the Cheyenne-Arapaho Tribes have overall ownership or custodial responsibility,
- *Ensuring that all property and equipment including in the Property Management System (including vehicles) is immediately and appropriately tagged and identified with a property control number.*
- Ensuring that adequate information for property accountability records and property control is provided.
- Determining the requirements for and methods of marking the various types and categories of Tribal property.
- Ensuring that pertinent marking procedures are established.

- H. **PROPERTY RECEIPT FORM**- Its is the responsibility of the Property Custodian to complete a Department Property Receipt Form (**Attachment D**) to account for property or equipment issued to employees within the department or program to be used in the performance of their assigned duties. The Department Property Receipt Form transfers the responsibility to the individual for safekeeping of the property or equipment. In the event that property is lost, stolen, or damaged, the employee may be held responsible pending the decision of the Board of Survey.

Department Property Receipt Forms shall contain the following information:

- Department or Program
- Complete description, model, manufacturer, serial number and tag number.
- Approving signatures of Property Custodian and employee.

Copies of completed Department Property Receipt Forms will be provided to the Property Specialist with the original form filed in department personnel folders.

Department Property receipt Forms will also be prepared to account for property or equipment temporarily on loan to another department or employee not assigned to your department.

NOTE: The Department Property Receipt Forms are to be used in each respective department; the use of this form is to assist departments in keeping track of property and equipment assigned/issued to employees.

- I. **SENSITIVE ITEMS**- Property Custodians are responsible for ensuring that small tools and sensitive items in their custody over \$10 are marked. Marking of tribal property will consist of stamping, etching, dyeing, or painting to identify its ownership. Tagging of tribal property consists of affixing a tag bearing a special identification number.

Certain property items are easily appropriated for personal use and/or readily converted to cash. This type of property is specifically defined as sensitive personal property (which is all personal property that is subject to theft and pilferage) with appropriate procedures established for control.

Each Property Custodian will take extra precautions to maintain control of sensitive items while in use, storage, or assigned to them. Sensitive items include the following; (this list should in no way be considered complete):

- Firearms
- Digital Cameras, Cameras
- Camcorders, Video Equipment
- DVD/VCR players
- Calculators
- Computers (including keyboards, monitors, printers, scanners and other ancillary devices)
- Thumb drives or USB drives
- Cell Phones, Blackberries, Headsets
- Laptops, Notebooks
- Televisions
- Sports Equipment, Recreational Equipment
- ATV's, Golf Carts, Gators
- Vehicles
- Artwork and other items of historical significance to the Cheyenne-Arapaho Tribes
- Additional items deemed necessary by the Property Specialist or Program Director

The Program Director must ensure that sensitive items within their department are listed. The Property Custodian for a program or department will control sensitive items by the following methods:

- Keeping records of the employees who have sensitive items (Using Department Property Receipt Form).
- Justifying retention.
- Requiring annual inventory count.
- Verifying periodically that employees have sensitive items in their possession.
- Controlling receipts, storage, issuance, used and returning of sensitive items.
- Strictly requiring exit interview procedures are followed to ensure the return of all sensitive items, once an employee has requested transfer to another department or program, or termination has occurred.
- Written notice that all sensitive items are to be used for official business only.

When transferring or terminating from employment with the Tribes, employees are required to promptly return all items are to be used for official business only.

- J. **CONTROL OF SMALL TOOLS**- Small tools are controlled to ensure optimum use. Therefore, each Property Custodian and department or program Director/Coordinator is responsible for monitoring the use of small tools, maintaining small tool inventories and accounting for the return of small tools from a transferring or terminating employee.

It is the responsibility of the Property Custodian to ensure all small tools are delivered upon receipt to the Office of Property & Supply to see that it is Property Specialist.

- K. **LOANING OR BORROWING OF TRIBAL PROPERTY**- To ensure continuation of services and to preclude the Tribes from being held liable for the damages resulting from loss or destruction of property, the Tribal organization will implement the following policy for the protection and security of property held by the Tribe:

Under no circumstance shall Tribal property be loaned to another agency or person not of the Cheyenne/Arapaho Tribes programs or departments.

All interdepartmental requests to loan or borrow Tribal property shall be referred to the Property Specialist for proper action. The Property Specialist will approve/disapprove any requests for the loaning of Tribal property to assure compliance with contractual and Federal or Tribal regulatory requirements.

- L. **LOST, STOLEN, DAMAGE OR MISSING PROPERTY**- The responsible Custodians will immediately report to the Property Specialist any lost, stolen, damage or missing Tribal property using the Report of Theft or Loss of Tribal or Government Property Form (**Attachment E**). Depending upon the circumstances, an employee charged with the responsibility of the property may or may not be held liable. If it has been determined after an investigation by the Board of Survey or Law Enforcement, that the property was lost, stolen or damaged due to negligence or carelessness, then an automatic payroll deduction may be made to cover the cost of item.

M. **BOARD OF SURVEY**-When warranted a committee will be formed consisting of three officials of the Tribe to include the Property Specialist, Procurement Specialist and respective Program Accountant. The Board of Survey shall inquire into the circumstances of loss, damage, destruction or condition of Tribal property, in accordance with prescribed policies and procedures. The Board of Survey will report their funding and recommendations on a Report of Survey Form (**Attachment F**).

a. **REPORT OF SURVEY**- The Report of Survey is a three (3) part form to include a) the Board of Survey's recommendations for disposal of lost, stolen, or damaged property; b) Certificate of Disposal for property; and c) Destruction Certification of property.

a. **FINDING & RECOMMENDATION**-The first part of the Report of Survey is completed by the Board of Survey when property has been reported as lost, stolen, damaged or in need of disposition. The Report of Survey certifies that the Board of Survey has inspected the property and includes findings and recommendations for said property.

The Report of Survey will include the following information:

- Date of Survey, Tribal Tag Number, Description of Property
- Finding pertaining to the lost, stolen, damaged property
- Condition Code of property
- Condition of property, extent of damage
- Including other information such as: To whom and date the loss was first reported. Was it reported to the local Law Enforcement agencies? Was it reported to the FBI?
- Describe Degree of protectiveness custodian exercised.
- Include any and all other pertinent information.
- Board of Survey Recommendations.

b. **DISPOSITION**- When the Board of Survey has determined that property or equipment is no longer needed, the Certification of Disposition will be completed by the Property Specialist. The Certification of Disposition will provide information as to how said property will be disposed of and will also include the Disposition Code.

c. **DESTRUCTION**- When the Board of Survey has determined that property is in need of destruction, the Property Specialist will complete the "For Approved Destruction Only" section which will include the Scrap Value Amount of said property. The Property Specialist will maintain records. Destruction will be accomplished by cutting, burning, or other methods deemed appropriate.

N. **PROPERTY ACCOUNTABILITY TRANSACTION RECORD**- The Property Accountability Transaction Record (**Attachment G**) form shall be utilized to record excess or surplus property, when transferring or disposing of property, or to record unserviceable property.

1. **PROPERTY EXCESS DECLARATION**- Property or material that is not in productive use in its present location should be reported to the Property Specialist as excess to the department/program needs. Property Custodians will report the Property excess needs by completing a Property Accountability Transaction Record.

The Property Specialist will review all property and materials reported as excess and circulate a list of excess to all other department/programs to determine if such property/material has a possible use by others.

2. **PROPERTY SURPLUS DECLARATION**- When the list of excess property or materials has been circulated to other department/programs and no need is established, the property or material shall be deemed surplus. Property Custodians will report the property surplus by completing a Property Accountability Transaction Record and the Property Specialist will determine final disposition of the property or material.
3. **PROPERTY TRANSFERS**- Transfers of property or material are recorded and approved by the department or program Director/Coordinator and the Property Specialist. Transfers will be documented and entered into the books with the completion of a Property Accountability Transaction Record will be forwarded to the Finance office in order to reconcile the Fixed Asset accounts.
4. **DISPOSITION**- When original or replacement equipment is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be in accordance with respective federal agencies by completion of the Property Accountability Transaction Record.
5. **UNSERVICEABLE PROPERTY**- Unserviceable property is property or material beyond repair. For property, material or motor vehicles determined unserviceable by the Property Custodian, a Property Accountability Transaction Record will be initiated and forward to the Property Specialist. The Property Specialist will determine the disposition procedures after a review of the property and its condition.

If determined economically feasible, unserviceable property or material may be cannibalized, however, this must be done only upon approval by the Property Specialist. Any items of property or material deemed unserviceable will not be destroyed unless approved by the Property Specialist.

- O. **EXCHANGE/SALE OF PROPERTY**- To provide optimum use and/or realization of proceeds, Tribal property purchased with Federal funds may be exchanged or sold in accordance with the policies of the funding agency and only after disposal instructions are received from the Government Property Administrator or Contracting officer.

The application of exchange allowance or proceeds of sale in whole or part payment for property acquired is authorized when all of the following conditions apply:

- The items sold or exchanged are similar to the items acquired.
- The items sold or exchanged are not excess and the items acquired are needed in the conduct of approved programs.
- There has been at the time of exchange or sale a Property Accountability Transaction Record submitted and approved.
- The transaction fosters the economical and efficient accomplishment of an approved program.

- P. **STORAGE AND MOVEMENT**- the Property Specialist shall assure that property, equipment and material not in use is stored in such a manner that damage from the elements, loss from theft and mixing with other property is prevented to the greatest extent possible.

When property or material is moved within Tribal facilities, the Property Specialist shall assure that proper identification is made, shipping labels are attached, packing and moving facilities are adequate to prevent damage and any losses are promptly investigated and reported.

If items need to be stored, the Cheyenne/Arapaho Tribes will provide a main storage facility on the Tribal reserve, or where they deem appropriate.

- Q. **PROPERTY INVENTORIES**- Physical Inventories of all Tribal property will be completed annually or more often as determined by the Property Specialist. **The Property Specialist will determine the date for this.** These inventories will be monitored by the Office of Property & Supply. Inventory printouts of property will be submitted to the various Property Custodians with instructions to conduct a physical inventory of all items. In conducting this inventory all items of property shall be physically checked against the listing. As each is inventoried the Property Custodian will:
- a. Check out each item to see if the item is listed on the printout; verify the information to be correct and initial to verify correctness.
 - b. Any item not on the printout is listed on an overage sheet, showing tag number, description and location.
 - c. Upon completion of the physical inventory, all papers related to the inventory are returned to the Property Specialist and the results of said inventory reported to the Controller for adjustments to the Fixed Asset Accounts.
 - d. Absent items will be considered missing and the Property Specialist will determine the proper action to be taken.

When receiving new property, the Property Custodian must complete a New Equipment Form; the program inventory should be provided a copy of all New Equipment Forms.

- R. **INVENTORY CERTIFICATION**- *For BIA 638 Contracts*, the following certification, signed by the Property Specialist of the Cheyenne/Arapaho Tribes, must accompany each copy of the inventory schedules.

I, _____, Property Representative of the Cheyenne/Arapaho Tribes, do hereby certify that the attached Inventory Reports, dated _____, are correct, accurate and complete. Said reports include equipment and materials furnished to the Cheyenne/Arapaho Tribes, for which the Tribes have been or will be reimbursed by the Federal Government for use in the performance of Contract Number _____ which, as of this date, have not been consumed in performance of this contract; and the I will immediately notify the Contracting Officer of any change affecting these inventory reports at any time prior to final disposition of the inventory.

- S. **MATCHING SHARE/IN-KIND CONTRIBUTIONS**- It is the policy of the Cheyenne/Arapaho Tribes to accept donated materials and property directly related to the purposes operated by the Tribe. Such donations are credited toward the non-federal share requirements as allowed by the regulations of the funding sources.

Excluded in-kind contributions are items such as:

- Costs incurred prior to the effective date of the Federal grant or contract
- Funds or property derived from other Federal Sources
- The same service, property, or funds used to match grants awarded by other Federal Agencies
- Items not needed or unusable
- Undocumented donations

Facilities which may be donated will be accepted and will be covered by a written lease covering the terms of the donation and use of the property (description, location, period for which property is donated and restrictions, if any, on the use of the property). Donated facilities will be covered by liability insurance and will be valued for non-federal share purposes based on an independent written appraisal.

Application of costs for facilities owned by the Tribes and contributed in support of Tribal programs will be computed based on depreciation policies or methods of computing use allowances in accordance. Full depreciated or expensed property and equipment items are maintained in the accounting records to help provide control.

T. **MAINTENANCE OF TRIBAL PROPERTY INCLUDING VEHICLES-**

Maintenance is the care and servicing for the purpose of maintaining equipment, vehicles, property and facilities in satisfactory operating condition by providing for systematic inspection, detection and correction of incipient failures either before they occur or before they develop into major defects.

Maintenance can be divided into the following categories:

- Routine repair and adjustment; done when convenient or on a scheduled basis, usually accomplished by the user.
- Preventative maintenance; this is the foundation of every maintenance program, It is the maintenance performed on a regularly scheduled basis to prevent major breakdowns. It includes periodic cleaning, servicing, inspection and replacement of working parts.
- Emergency Repair; unscheduled repairs accomplished as a result of equipment failure.

The Program Director/Coordinator's are responsible for assuring that equipment, vehicles, property and facilities under their supervision, received effective preventive maintenance consisting of the following actions:

- Inspecting non-expendable and non-capitalized equipment at such periodic intervals as will assure detection of maladjustment, wear or impending breakdown.
- Regularly schedule lubrication of bearings and moving parts in accordance with manufacturer's recommendations or equivalent plan.
- Protection from exposure to deteriorating agents.
- Adjustments for wear, repair, or replacement of worn or damaged parts and the elimination of causes of deterioration from contamination and corrosion.
- Proper storage and preservation of accessories and special tools furnished with an item of non-expendable equipment but not regularly used with it.

Within the maintenance function, routine repairs and preventative maintenance are designed to reduce emergency repairs to a minimum and if property will be completed in accordance with prescribed procedures contained in the Operator's Manual.

- U. **VEHICLE INSPECTIONS-** the Property Specialist will conduct annual (or as frequent as necessary) Vehicle Inspections for programs having vehicles, regardless of funding source (GSA, FLEET, Tribal, etc...). The Vehicle Inspection Sheet (**Attachment H**) shall be utilized to document the inspection and will include comments/recommendations to the program Director/Coordinator.

The use and care of vehicles shall be monitored by the Program Director/Coordinator. Should any infractions occur, it shall be the program Directors/Coordinator's responsibility to investigate and determine disciplinary action, if necessary. Staff and/or Passengers are prohibited from smoking, using illegal drugs and/or Alcohol in any tribal vehicles, in accordance with Tribal Personnel policies.

The individual program and Property Specialists shall file completed vehicle inspections forms in appropriate program files.

V. **TRIBAL VEHICLE MAINTENANCE SCHEDULE** – Each vehicle shall have a Tribal Vehicle Maintenance, (**Attachment I**) which will document routine repairs and adjustments, preventive maintenance and emergency repair performed on the vehicle. Information included on this form is as follows:

- Vehicle Identification Number
- Make, Model, Year, and Tag Number
- Date
- Type of Maintenance
- Odometer Reading

The Tribal Vehicle Maintenance Schedule is due on the 1st of every month to the Program Monitor within the Dept. of administration. Upon review, the Program Monitor will forward this form to the Property Specialist, who will then file in appropriate program files.

W. **DAILY VEHICLE USAGE REPORT** – Each vehicle shall have a Daily Vehicle Usage Report, (**Attachment J**) which will document vehicle usage. Information included on this form is as follows:

- Program name
- Vehicle Make, Model, Year, Vin Number, and Tag Number
- Date
- Point of Departure
- Destination
- Purpose of trip
- Departure/Arrival Odometer Readings
- Departure/Arrival Times
- Signature of driver

The daily Vehicle Usage Report is due on the 1st of every month to the, Program Monitor within the Dept. of Administration. Upon review, the program monitor Will forward this form to the Property Specialist, who will then file in appropriate Program files.

**SECTION 7. PROHIBITIONS CONTIANED IN THE PRO-CHILDREN
ACT OF 1994**

Smoking is not permitted within any indoor facility or vehicle (or portion thereof) owned, leased or contracted for by the Cheyenne and Arapaho Tribes for the provision of regular or routine health care or day care or early childhood development program (Head start) which provides services to children, or for the use of the employees of the tribes who provide such services.

The propose of this rule is to protect children under the age of 18 from exposure to environmental tobacco smoke when receiving education, library, health care, daycare, and early childhood developmental services in indoor facilities.

(Reference: Individual program policies regarding Drug-Free Work Place and Head Start Smoke Free policy).

SECTION 8. ROLES AND RESPONSIBILITIES

The following descriptions of roles and responsibilities relating to the Property and Supply Management function are not intended to be comprehensive and detailed. Their inclusion in this manual is to illustrate the different functions and positions utilized in the process and to show that the Cheyenne and Arapaho tribes have intentionally designed a system of Property and Supply Management. Internal Controls provide for duties so no one employee performs a complete cycle of operations involving acquisition and custody of assets.

DEPARTMENT OF ADMINISTRATION:

- Establishes policies and procedures for the management of the Tribal Property and Supply Management functions.
- Supervises day today operations relating to Property and Supply.
- Reviews Property and Supply Management practices every two years to ensure the needs of user Department/Programs are being met.

ACCOUNTS PAYABLE

- Compares Receiving Report
- Implements Payment Process
- Contacts Property and Supply when check request is made for items that need to be inventory.

PROPERTY AND SUPPLY SPECIALIST

- Serves as Accountable Officer of the Tribes wit authority to manage Tribal Property.
- Maintains Property Records and manages Physical Count Process.
- Receives and signs for Incoming Shipments.
- Visually checks for damages.
- Completes Receiving Report.
- Submits Bills of Lading and Receiving reports to accounts payable.

PROCUREMENT SPECIALIST

- Manages Formal Procurement Process.
- Reviews and approves Purchase Requisitions.
- Determine if Procurement of item(s) or service(s) should go thru the bid process.
- Approves Purchase Orders.
- Ensures maximum competition and reasonable cost to tribes.
- Approves Online Purchases for consumable office supplies and furniture.

DEPARTMENT/PROGRAM DIRECTOR

- Prohibited from negotiating with vendors
- Prohibited from soliciting bids exceeding \$5,000.
- Determines need for property acquisition based on program goals and objectives.
- Responsible for complying with approved program Budget
- Issues and Approves Purchase Requisitions.

PROPERTY CUSTODIAN

- Is responsible for use, maintenance, and protection of property assigned to the Department for which he/she is designated as Property Custodian.
- Assists the Property Specialist in maintaining accurate property records and conducting annual physical inventories.

FINANCE ACCOUNTANT

- Checks Purchase Requisitions for allow ability, and availability of funds and budget line item funding status.
- Verifies correct Account Coding.

SECTION 9. ATTACHMENTS

- A.) Employee Exit Interview & Clearance Form
- B.) New Equipment Form
- C.) Property and Supply Receiving Report
- D.) Department Property Receipt Form
- E.) Report of Theft or Loss of Tribal/Gov't. Property
- F.) Report of Survey
- G.) Property Accountability Transaction Record
- H.) Vehicle Inspection Form
- I.) Tribal Vehicle Maintenance Schedule
- J.) Daily Vehicle Usage Report

(ATTACHMENT A)

CHEYENNE & ARAPAHO TRIBES OF OKLAHOMA

EMPLOYEE EXIT INTERVIEW & CLEARANCE FORM

PRIOR TO EMPLOYEE DEPARTURE FROM OFFICIAL DUTY LOCATION, THE SUPERVISOR SHALL REQUEST THE RETURN OF ALL PROPERTY, EQUIPMENT, FILES, & RECORDS, AND ANY INDEBTEDNESS TO THE TRIBAL GOVERNMENT OF THE CHEYENNE & ARAPAHO TRIBES. THIS EXIT FORM MUST BE COMPLETED IN ALL TERMINATIONS AND/OR SEPARATIONS, OR EXTENDED ABSENCES OF 90 DAYS OR LONGER. FINAL PAYROLL CHECKS OR BENEFITS WILL NOT BE RELEASED UNTIL ALL ITEMS HAVE BEEN ACCOUNTED FOR, OR INDEBTEDNESS RESOLVED.

(This is in accordance with Personnel Policy, Sec. 2.15 and Sec. 9.4)

EMPLOYEE NAME: _____ S.S. #: _____
POSITION TITLE: _____ DEPARTMENT: _____
DUTY LOCATION: _____ SUPER. NAME & PHONE: _____
DATE OF SEPARATION: _____ FORWARDING ADDRESS: _____

** REASON FOR LEAVING **

____ Resignation _____ Expiration of Appointment _____ Discharged
____ Termination _____ LWOP/Extended absence (More than 90 days)
____ Other Reason(s), explain: _____

** ITEM TO BE CLEARED/CHECKED BY SUPERVISOR **

____ Office Keys _____ Files & Records (Program)
____ Property & Equipment (List) _____ File Cabinet Keys
____ Travel Expense/Voucher _____ Advance Pay/Leave
____ GSA/Tribal Vehicle _____ GSA/Tribal Car Keys
____ Mobil Phone/Pager _____ Other, list separately (payroll deduction attached)

** CLEARANCE/VERIFICATION/APPROVALS **

____ Approval _____ Disapproval RELEASE EMPLOYEE AS CLEARED OF DEPT.
____ Program Director/Supervisor _____ Date: _____
____ Property Specialist _____ Date: _____
____ Supervisor/Coordinator _____ Date: _____

NEW EQUIPMENT FORM

PROGRAM							
FUND							
TRIBAL ID #							
ITEM							
DESCRIPTION							
SERIAL #							
VENDOR							
P. O. #							
DATE ACQUIRED							
QUANTITY							
COST							
LOCATON							
ASSIGNED PERSON							

NOTE: After completion of this form, update your property inventory and then submit form to the Property Specialist.

DEPARTMENT PROPERTY RECEIPT FORM

Department/Program: _____

The Property Custodian will complete a Property Receipt Form to account for property or equipment issued to employees within the department or program to be used in the performance of their assigned duties. The Property Receipt Form transfers the responsibility to the individual for safekeeping of the property or equipment. The property will be returned to its origin upon termination or transfer of employment. Any damage to the property must be reported to the Property Custodian immediately. In the event that property is lost, stolen, or damaged, the employee may be held responsible pending the decision of the Board of Survey.

I, _____, will assume responsibility for the care and return of the following equipment:

- | | | |
|---|------------------|----------------------|
| 1. _____
(Item Description: model/manufacture) | _____ (Serial #) | _____ (Tribal Tag #) |
| 2. _____
(Item Description: model/manufacture) | _____ (Serial #) | _____ (Tribal Tag #) |
| 3. _____
(Item Description: model/manufacture) | _____ (Serial #) | _____ (Tribal Tag #) |
| 4. _____
(Item Description: model/manufacture) | _____ (Serial #) | _____ (Tribal Tag #) |

CHECK OUT CERTIFICATION:

Checked Out To: _____ Employee Signature: _____
Name/Title Date

Inspected By: _____
Name/PROPERTY CUSTODIAN Date

Initial of Property Specialist/Copy Rec'd: _____

RETURN CERTIFICATION:

Returned By: _____
Name/Title Date

Inspected By: _____
Name/PROPERTY CUSTODIAN Date

Initial of Property Specialist/Copy Rec'd: _____

Copy of completed form must be provided to the Property Specialist with the
Original form filed in department personnel folder.

(ATTACHMENT E)

REPORT OF THEFT OR LOSS OF TRIBAL OR GOVERNMENT PROPERTY

Report Date: _____ Department: _____

CHECK ONE:

_____ Tribal Property _____ Theft _____ Loss
_____ Government Property _____ Theft _____ Loss

ITEM DESCRIPTION: (Use standard title, serial number, tribal tag #, identification, markings, etc.)

_____ Tribal Tag # _____ Description (Make, Model, etc.) _____ Quantity

_____ Serial # _____ Other Identification

GENERAL INFORMATION:

_____ Purchase Date _____ P.O. # _____ Original Price _____ Person Assigned To

_____ Employee Name _____ Department _____ Phone No.

WITNESSES:

_____ Employee Name _____ Department _____ Phone No.

_____ Employee Name _____ Department _____ Phone No.

REMARKS: (Person(s) contacted, action to recover, probable reason for and date of theft, etc.):

Date: _____ Signed: _____
Property Custodian

REMARKS OF PROPERTY SPECIALIST: (Action taken, etc.)

Search was made of area, all witnesses and person(s) in surrounding areas were contacted. A follow-up memo was issued to all departments to continue their efforts in locating this item. After thorough investigation by the Property Specialist and Law Enforcement, it was determined the Loss or Theft was not due to the negligence of any person.

Date: _____ Signed: _____
Property Specialist

CERTIFICATE OF DISPOSITION		
Disposition Code: _____		
I certify that, in accordance with existing Policies & Procedures, the Property listed herein has been disposed of in the following manner:		

Date _____	Property Specialist _____	Property & Supply Dept. _____

FOR APPROVED DESTRUCTION ONLY		
I certify that I have witnessed the destruction and disposal of the Property listed herein.		
Scrap Value: \$ _____		
Date _____	Property Specialist _____	Property & Supply Dept. _____

CODES:

<u>Condition Codes:</u> (Should be coded as follows: e.g. N-1, O-3, R-2, etc.)	<u>Disposition Codes:</u> (dispose of in accordance w/applicable regulations)
N – New	1. Unneeded
E – Used (reconditioned)	2. Destruction
O – Used (usable w/o repair)	3. Abandonment
R – Used (repairs required)	4. Donation
X- Items of no further value for use as originally intended but of possible value other than as scrap	5. Sale
Y – Worn out (no value except as scrap)	6. Repair
	7. Salvage
	8. Reduce to scrap
	9. Trash
	10. Other

REPORT OF SURVEY		
_____	_____	_____
Date of Survey	Tribal Tag Number	Description of Property

CHECK APPLICABLE BOX:

- THIS IS TO CERTIFY that the Property listed herein has been inspected by the Board of Survey and its current condition and estimated value are as shown. The finding(s) listed below substantiate the recommended disposition stated in this form.

- THIS IS TO CERTIFY that the Property circumstances surrounding the Loss, Theft, or Damage of the Property listed herein have been investigated by the undersigned and the finding(s) and recommendation(s) are as stated in this form.

FINDINGS: (Indicate Condition Code and briefly describe condition)

ESTIMATED CURRENT VALUE (Based on above Findings): \$ _____

RECOMMENDATION(S):

BOARD OF SURVEY CERTIFICATION:

_____	_____	_____
Date	Print Name & Sign	Title/Department
_____	_____	_____
Date	Print Name & Sign	Title/Department
_____	_____	_____
Date	Print Name & Sign	Title/Department

**Form still under revision

(Attachment H)

Cheyenne-Arapaho Tribes Vehicle Inspection Sheet

Please **VISUALLY INSPECT** all components for proper operation and condition. The vehicle should then be **ROAD TESTED** and all results documented to complete the inspection. All items found defective must be repaired and proof of repair(s) need to be submitted with this inspection form, for vehicle to be considered eligible for repairs.

PROGRAM:	PROGRAM & PHONE:
YEAR, MAKE, MODEL:	VIN:
DATE:	CURRENT MILEAGE:

Condition Of Vehicle (check one)	Yes	No	Needs Repair or Replacement	Yes	No
Above Average			Warm/Hot Air From Vents		
Average			Compressor		
Below Average			A/C Programmer		
Sign(s) of Collision Damage(s)			Braking System		
Modification(s)	Needs Repair or Replacement		Yes	No	
			Anti-Lock System		
Leaks	Yes	No	Calipers		
Oil			Wheel Cylinders		
Coolant			Power Booster		
Radiator			Brake Lines		
Power Steering Pump					
Water Pump			Engine:	Yes	No
Rack & Pinion			Roughness		
Belts/Hoses			Gauges/Lights		
Starting			Transmission Shift:		
Idle			Forward Needs Repair/Replacement		
Engine Noise			Reverse Needs Repair/Replacement		
Needs Repair or Replacement	Yes	No	Engine:	Yes	No
Mounts			Performance Problem		
Leaks			Engine Operating Temperature		
Drive Axels			Acceleration		
Boots			Exhaust Needs Repair/Replacement		
Drive Shaft			Transmission:		

Needs Repair or Replacement	Yes	No	Smoothness, Effort, Slippage
Ball Joints		Noise	
Control Arm Bushings:		Drive Axel:	
Upper & Lower		Backlash	
McPherson Struts		Steering Needs Repair/Replacement	
Spindles		Binding	
Suspension:			
Needs Repair or Replacement	Yes	No	Noise
Gauges		Ball Joint Need Repair/Replacement	
Caution & Warning Lights		Brakes Need Repair/Replacement	
Power Door Locks			
Power Windows			
Power Trunk Lock Motor			
Power Seats			
Heated Seats			
Power Antenna			
Turn Signals			
Wiper System			
Electronic Drive Display			
Vanity Mirrors			
Sunroof			
Radio/CD Player/Tape Player			

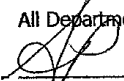
Inspector's Name:
Comments:

Erica Hart-WhiteCloud
EXECUTIVE DIRECTOR



DEPARTMENT
OF
ADMINISTRATION

MEMORANDUM

TO: All Departments
FROM:  Property Specialist
Alvin Basil Pollock
DATE: April 2, 2008
RE: Revised Property Manual

Attached is the revised Property Manual with the Property forms attached. The manual came in effect on March 31, 2008. If the need arises the necessary changes or additions will be made as addendums. If you should have any questions regarding the Property Manual you may contact me at apollock@c-a-tribes.org or extension 27527. You may also contact my assistant, Brian Sevenstar at bsevenstar@c-a-tribes.org or extension 27534. Thank you.

P.O. Box 38, Concho, OK 73022 - (405) 262-0345, Ext.27540 - (405) 422-7540 - Fax (405) 262-3044