

# Confederated Salish and Kootenai Tribes Property and Procurement Manual *Revised: August 22, 2016*

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## **Property and Procurement Manual Preface**

The Tribal Council of the Confederated Salish and Kootenai Tribes has full and complete responsibility ensuring expenditures of Tribal, State, and Federal funds be utilized in the most effective and efficient manner, and the use, administration control, and disposal of Tribal, Federal or State owned personal property be handled with sound management practices and in accordance with the purposes and objectives of each program. Thus, except as otherwise specifically provided by resolution of the Tribal Council, all procurement of goods or services by any department, Tribal representative, or official and any property management related function, shall be processed through the Tribal Council Administrative Department and in accordance with procedures regulations and policies set forth in the Property and Procurement Manual.

# **Chapter 1 - Procurement**

## **Section A: General Information**

### **Part 1 Purchases;**

This chapter outlines the process by which these goods or services should be acquired. It will identify who has authorization to procure goods and services, how this should be accomplished and assure compliance with the fundamental principles of good procurement practices.

### **Part 2 Unauthorized Purchases:**

Any employee, representative or official who purchases any goods or services for the Confederated Salish and Kootenai Tribes without proper authorization and not in accordance with procedures in the Property and Procurement Manual, shall be subject to penalties as provided in the Confederated Salish and Kootenai Tribes Personnel Manual, Chapters 12 and 13.

### **Part 3 Tribal Responsibility:**

The Confederated Salish and Kootenai Tribes disclaim any and all responsibility for purchases made without a valid Purchase Requisition being issued. Any vendor wanting to do business with the Confederated Salish and Kootenai Tribes should contact the Property and Supply department concerning any questions as to proper procedures.

### **Part 4 Policies:**

(A) All Procurement of goods or services either expendable or non-expendable and regardless of price, shall require processing of a Purchase Requisition, which should give clear and accurate specifications of the goods or services being procured. Also, such specifications shall not, in competitive procurement, contain features, which unduly restrict competition, unless specifically detailed in Section C of this manual.

(B) The following code of conduct shall be adhered to by all employees, Tribal representatives, or officials engaging in the procurement of goods or services. No employee, Tribal representative, or official shall participate in the selection, award or administration of a contract if a conflict of interest would exist.

Such conflict would rise if an employee, Tribal representative or official, or any member of his immediate family, his or her partner or any organizations which employ or is about to employ any of the above, has a financial or other interest in the vendor selected for the award. Also, no employee, Tribal representative or official should accept gratuities, favors or anything of monetary value from vendors or potential vendors solicited for the procurement of goods or services. Any violation of this policy should be reported to the person's immediate supervisor for proper disciplinary action.

(C) To maximize free and open competition is the primary mechanism that ensures goods or services are purchased at the best possible prices. However, preferential procurement of goods or services from qualified business or entities owned and operated by members of the Confederated Salish and Kootenai Tribes, including Tribal Property and Supply, shall be primary. Secondly, the use of other qualified Indian owned businesses or entities should be maximized to the fullest extent practicable.

(D) Where appropriate, an analysis shall be made of lease versus purchase alternatives to determine which be the most economical and practical procurement.

(E) The Priority of sources, as listed in the procedures section of the manual, shall be used to the fullest extent possible.

(F) No motor vehicle or construction projects for capital improvement shall be procured, except as specifically directed by the Tribal Council.

(G) Acquisition of non-expendable personal property that has been approved in the current fiscal year budget must be requisitioned 90 days prior to the end of the current fiscal year, to allow adequate time for the procurement process. Any item requisitioned after this time frame must have written approval by Director of Financial Management before it can be procured.

(H) All Purchases of computer systems hardware (including but not limit to hard drive, PCs, monitors, printers and keyboards) and software shall require the approval of the IT program Manager or designee.

## **Part 5 Authorization for Acquisition Changes:**

If Department Heads or Program. Managers determine a need for additional or adjusted acquisition of goods or services not originally budgeted for and funds from within the current fiscal budget can be re-allocated, authorization to procure such items may be requested in writing to the Department Heads immediate supervisor. However, the programs total budget cannot increase and each item must have an

acquisition cost of under \$5,000.00. Any requests for goods or services that increase the current fiscal year budget or capital equipment items with an acquisition cost of over \$5,000.00 per item must have Tribal Council authorization.

## **Section B: Duties and Responsibilities of Property and Supply**

The Property and Supply Department shall be responsible for administration of the procurement system, as outlined in the procedures section of this manual. The duties of Director of Administrative Support and the Property and Supply manager shall be as listed below.

### **Part 1           Duties:**

- (A) To process all purchase requisitions that require the acquisition of accountable personnel property
- (B) To communicate with the requisitioning program and assist and assure a complete and accurate description of the goods or services desired.
- (C) To initiate procurement procedures and solicit vendors.
- (D) To evaluate vendor quotations and to establish and maintain vendor relationships.
- (E) To review receiving records for damages, shortages and inferior quality items and initiate any claims for return or adjustment of the items in question.
- (F) To process payment for goods or services ordered for the Property and Supply Department.
- (G) To maintain purchase price, stock, consumption and vendor records.
- (H) To maintain specification and product catalog files.
- (I) To establish and maintain a warehouse of commonly used supplies and materials.
- (J) To monitor, review and make recommendations on procurement policies, goals and objectives.

## **Section C: Procurement System and Procedures**

The following procurement system and procedures are established to enable the Tribal Council to exercise proper controls on the procurement function. Unless amended by written resolution from the Tribal Council, compliance to this system and procedures is mandatory for all programs, departments and Tribal personnel.

### **Part 1 Purchasing Authority:**

The Confederated Salish and Kootenai Tribal Council have full and complete responsibility for authorizing purchases by approving program budgets. Thus, Program Managers and Department Head have the authority to obligate funds under those approved budgets. However, they must do so in accordance with prescribed procurement policies and procedures in this manual. Program Managers and Department Heads shall not obligate funds for goods or services that exceed the current fiscal year amounts, unless the Tribal Council has approved budget modifications.

### **Part 2 Priority of Sources:**

Before goods or services are procured through commercial vendors departments are required to exhaust to the full extent possible the priority of sources listed below. All Tribal/Federal funded programs are mandated by Federal Regulations to use this list, unless their primary funding agency grants exemption to not use a particular source. Tribal funded programs are required to use a particular source. Tribal funded programs are required to use this list with the same concept of priority in mind, but only to the extent, as it would apply to Tribal resources and the Property and Supply Department will be helpful in determining to what extent the priority of sources can be utilized.

- (A) Un-acquired property held by the Tribal program funded by the same agency.
- (B) Un-acquired property held by other Tribal programs funded by other Federal agencies.
- (C) Government held property from the primary funding agency.
- (D) Un-acquired excess property from the primary funding agencies.
- (E) Excess property from other funding agencies.
- (F) Government or Tribal surplus property.
- (G) GSA or Tribal stores stock items.

- (H) Mandatory Federal supply schedules.
- (I) Other Federal supply schedules when it is to the advantage of Government.
- (J) Other Federal agencies, Federal prison industries, and blind made products.
- (K) Private Indian business commercial concerns.
- (L) Commercial organizations/vendors.

**Part 3           Type of Solicitations Required:**

For the purposes of determining specific requirements regarding documentation of competitive pricing, aggregation shall mean the total cost of individual line items (i.e. the quantity of the item times the item price) according to estimated cost of goods or services being required.

- (A) Any single item costing from \$0.01 to \$500.00 and aggregate not more than \$5,000.00. Competitive quotations are not required. However, every effort should be made to get the best reasonable price.
- (B) Any single item costing from \$500.00 to \$5,000.00 and an aggregate not more than \$150,000.00. Reasonable competition is required. Three oral or written quotations must be obtained and documented on a purchase requisition and filed with Central Accounting.
- (C) Any single item costing over \$5,000.00 and an aggregate no more than \$150,000.00 at least three written request for quotation (RFQ) must be obtained from prospective vendors and it shall also be a requirement that all capital expenditures require that the requisitioning program process a Capital Expenditure cover page (see Appendix B) and forward to the Property and Supply Dept. for review prior to placing the order The RFQ must be filed with Central accounting copy of the purchase order and also a copy of the completed Capital Expenditure cover page.
- (D) Any goods or services with an acquisition cost of over 150,000.00 formal purchasing procedures must be used.

**Part 4           Purchase Requisition:**

The Purchase Requisition (P.R.) is the official document that identifies the specific goods or services required and also give justification for the need of such goods or services. The responsibility for preparation of the P.R. belongs to the program managers. Its intent is to give the Department Head and



Administrative Branch control over procurement activity of each program. It provides an adequate, clear and complete description of the need and provides all information necessary to make the procurement decision.

The P.R. should be used

- (A) The P.R. should be used for any type of procurement activity.
- (B) A complete and accurate description of the items being requisitioned is essential to the processing of the P.R.
- (C) The P.R. should not contain a long list of unrelated items on the P.R. If you feel more than one vendor may be involved in filling the order, make more than one P.R.
- (D) To expedite the P.R. be sure all blanks are filled in and signed. It is important to have all the funding information listed and also the last known source or possible source of supply. Source of supply should be listed in the space titled "Suggested vendors".
- (E) When an actual vendor is chosen for procurement, the vendors name should be entered into the space titled "Vendor Ordered From".
- (F) "Requisitioning Department" is the department that the items are to be billed to.

## **Part 5 Small Purchasing Procedures:**

Small Purchasing is the purchase of goods or services with an acquisition cost under 150,000.00 and should be used only after the priority of sources list has been exhausted and procurement must be made from the open market. Every effort should be made to get the best reasonable cost for the goods or services procured under "Small Purchasing" procedures. It will also be mandatory and the responsibility of the requisitioning department to check if items being requisitioned are on stock at the Property and Supply warehouse.

Small purchasing procedures shall be divided into two purchasing classifications:

1. Goods (expendable or non-expendable accountable personal property)
  2. Services (contracts for time and effort.)
- (A) Procurement Authority for Goods shall depend on if the item requisitioned as expendable or non-expendable.

1. **Expendable goods** may be procured by the program that is requisitioning it and must be procured by following the prescribed procurement policies and procedures. All prospective local vendor accounts shall be setup by the Property & Supply Dept. (no program shall setup individual department account without the specific approval from the Director of Financial management)
2. All **Non-Expandable goods** shall be procured by the Property and Supply Department and be entered on the appropriate personal property records.

(B) Procurement Authority for services may be procured by the requisitioning program and must follow prescribed procurement policy and procedures. Procurement of services greater than \$500.00 will require that the procuring department must contact the Office of Administrative Services for a determination of the requirement for a contract.

## **Part 6 Formal Purchasing Procedures:**

When the acquisitions of goods or services are expected to be over 150,000.00 procurements shall be made by one of the following methods:

1. Competitive sealed bids.
2. Competitive negotiations
3. Non-competitive negotiations

(A) In competitive sealed bids (formal advertising), sealed bids are publicly solicited and a firm fixed price contract is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is lowest in price. In order for formal advertising to be feasible, appropriate conditions must be present, including, as a minimum the following:

1. A complete, adequate and realistic specification or purchase description is available.
2. Two or more responsible suppliers are willing and able to compete.
3. The procurement lends itself to a firm-fixed-price contract and selection of the successful bidder can appropriately be made principally on the basis of price.
4. Other consideration shall include:
  1. Sufficient time period for advertising and public opening is available.
  2. Invitations for bids shall clearly set forth all requirements, which the bidder must fulfill in order for the bid to be evaluated.

3. Any or all bids may be rejected when it is in the Tribes best interest to do so. If any of the above conditions for formal advertising cannot be met, then the negotiated method of procurement shall be utilized.

(B) In competitive negotiation, proposals are requested from a number of sources and the request for proposals are publicized, negotiations are normally conducted with more than one of the sources submitting offers, and either a fixed-price or cost- reimbursable type contract is awarded. If competitive negotiations are used the following requirements shall apply:

1. Proposals shall be solicited from an adequate number of qualified sources to permit reasonable competition consistent with the nature and requirements of the procurement.
2. The request for proposals shall identify all significant evaluation factors, including price and cost where required and their relative importance
3. The Tribe shall provide mechanisms for technical evaluation of the proposals received, determinations of responsible offer or for the proposals received, determinations of responsible offer or for the purpose of written or oral discussion, and selection for contract award.
4. Award may be made to the responsible offer whose proposal will be most advantageous to the Tribe, price and other factors considered. Unsuccessful offer should be notified promptly.

(C) Noncompetitive negotiation is procurement through solicitation of a proposal from only one source, or after solicitation of number of sources, when competition is determined inadequate. Noncompetitive bidding or competition negotiation may be used when the award of a contract is infeasible under small purchase, competitive bidding or negotiation procedures. Circumstances under which a contract may be awarded by noncompetitive negotiation are limited to the following:

1. The item is available only from a single source
2. Public exigency or emergency when the urgency for the requirement or will not permit a delay incident for competitive solicitation.
3. After solicitation of a number of sources, competition is determined inadequate.
4. The Tribal Council authorized noncompetitive negotiations.

(D) Procedures for making acquisitions under formal purchasing methods listed above shall be as follows:

1. Requisitioning department must complete P.R form, giving the justifications for the procurement and list detailed specifications of the item.

2. Opening of bids received from formal advertising shall be conducted by the requisitioning departments Program Manager, or Department Head and the Department Heads immediate Supervisor.
3. Evaluations and negotiations for proposals received from advertised competitive negotiations or noncompetitive negotiations shall be conducted by the requisitioning departments Program Manager or Department Head and the Department Heads immediate Supervisor.

## **Part 7            Construction Projects Policy & Procedures**

This policy has been established to clearly provide the Tribal organization the Tribal Council's management direction for capital improvements of Tribal assets. There are two primary reasons for this policy, one being proper procurement and other being the proper recording of improvements to Tribal assets.

The Tribal Council has the full and complete responsibility to ensure sound management practices are established and utilized in the operation of the Tribal organization. For this reason the Tribal Council adopted, by resolution, the Tribal Property and Procurement Manual, as amended. The Manual contains procedures which must be adhered to in the procurement of goods and services. In addition, the Tribal government is required by federal law to follow Generally Accepted Accounting Principles and other standards as promulgated by the General Accounting Standards Board, thus ensuring the proper recording of capital improvements and assets.

Consequently, the Tribal Council requires the following procedures for construction projects.

(A)    **APPROVAL OF PROJECT:** Each project must have the approval of the Tribal Council prior to beginning the project. The information to be provided to the Tribal Council will include, but not be limited to:

1. Description of the project
2. Time frame for completion
3. Cost of the project
4. Source of funds available for the project.

(B)    **REQUEST FOR CONSTRUCTION:** Upon approval of the Tribal Council, a request for construction in the form of a memorandum will be submitted to the Tribal Facilities Manager. The request will include:

1. Complete description of the project
2. Requested date of completion
3. Funds available for the project

The department head will schedule a meeting with the Tribal Facilities Manager to review the project and fully discuss aspects and details of the project. A Project Manager will be assigned at that time.

(C) FACILITIES O&M RESPONSIBILITIES: The Facilities Manager or his authorized representative will serve as Project Manager and will coordinate the entire construction project which will include the following:

1. Develop the project scope of work in coordination with the department.
2. Assign Project name and number
3. Request a 7500 series ear marked account number from the Tribal Accounting Manager, providing the Project name and number
4. Prepare and submit to the department a Tribal Bill for Collection for total project cost indicating the amount to be advanced
5. Provide copy of bid request to Indian Preference Office for review and notice to Indian Preference contractors
6. Solicit bids and select the contractor
7. Send bids to Indian Preference for review
8. Notify and initiate the contract with the successful bidder, securing signatures of both the contractor and the department head and submit to Tribal Contracts & Grants for review and assignment of a contract number
9. Provide the executed contract with an attached Notice to Proceed to the contractor and to the department
10. Issue any and all Change Orders
11. Order/receive materials and/or make payments to the contractor
12. Maintain full accounting of project costs.
13. Monitor construction
14. Conduct inspections
15. Discuss any possible budget overrun with department head
16. Create and maintain a separate file for each project which will contain copies of all contracts, change orders, plans, costs, and other documents related to the project

(D) DEPARTMENT RESPONSIBILITIES: The Department Head requesting the construction will:

1. Secure Tribal Council approval for the project
2. Develop the project scope of work in coordination with the Project Manager
3. Advance funds for project costs upon receipt of a Tribal Bill for Collection
4. Discuss requested changes with the Project Manager including increased costs and will not issue change orders to the contractor
5. Be responsible for the entire cost of the project including any budget overrun

(E) NOTICE TO PROCEED: Construction will begin upon receipt of a Notice to Proceed issued and signed by the Project Manager. This Notice will be attached to the executed contract.

(F) PAYMENT FOR CONSTRUCTION: The Project Manager's Office will be responsible for payment for materials, labor and/or payments to the contractor. That Office will maintain a full accounting of the cost of the project, which will be made available for review by the Department upon request.

Payment for the project will be in advance to the Tribal Facilities Program and will be deposited in a separate 7500 series ear marked account designated for this purpose.

The department is responsible for the entire cost of the project.

(G) OTHER: If a Department wishes the Kicking Horse Job Corps or the Salish Kootenai College to provide services, those services must be done through Facilities O&M and the Project Manager will coordinate those services. This will ensure the proper recording of the project.

## **Part 8 Emergency Purchasing Procedures:**

Emergency purchasing procedures shall be used when an unforeseen and dangerous situation arise and the need for immediate purchasing action is required to preserve the peace, health or safety of people, livestock or property. The person using "Emergency Purchasing Procedures" should be prepared to justify his/her actions. Emergency purchasing procedures shall be as follows:

(A) The person purchasing in an emergency situation shall make the vendor aware that this is an emergency purchase and have the vendor mark invoices "Emergency Purchase".

(B) Within the next working day, the person making the emergency purchases must complete a P.R. Listing goods or services he received and the cost incurred.

(C) The P.R. then shall be processed by normal departmental and budgetary approvals.

**Part 9 Inspection Acceptance or Rejection:**

The Property and Supply department shall conduct inspection acceptance or rejection of goods that are in the process of being received, in most cases. However, when goods are to be directly delivered to a department it is the responsibility of the department to verify that the goods are delivered undamaged and in accordance with terms and conditions of the contract. If goods are delivered with evidence of exterior damage or shortage in shipment, a notation should be noted on the freight bill. Upon unpacking of goods, if damaged goods, unauthorized over shipments, shortage in quantities ordered or inferior quality goods shipped in evident, claims for adjustment should be processed immediately by the ordering department. If there are goods that need to be returned to a vendor, returned goods authorization form should be completed and attached to the P.R. for documentation.

**Part 10 Documentation:**

Documentation of the purchase activities is required so that a review of all acquisitions can be made to determine why the goods were purchased, was there competition, was the pricing evaluated determined reasonable, the central accounting original voucher files, with attached, (invoices, P.R.'s, receiving, quotations and RFQ), is the certified source documentation for all acquisitions made by Tribal programs.

## **Chapter 2 - Property Management System**

### **Section A: General Information**

The purpose of this section is to provide the Tribal organization with the capacity to manage the requisition, acquisition, maintenance, and disposition of property in a manner that is in compliance with Federal, State and Tribal standards.

#### **Part 1 Elements of Property Management:**

The Property Management System must be consistent throughout the Tribal organization. Property furnished or acquired through the Federal State or Tribal Government shall be treated in a consistent manner regardless of the source of funds used to pay for such property.

This Property Management Manual is designed to insure control of Tribal property, State and Federal Grant Program property, and Federal Contract property. Listed below are the elements of property control.

- (A) Property acquisition. The process of acquiring property either through requisition, transfer from Government sources or through purchases including those made from contractor stores, and through purchases made with Tribal funds.
- (B) Receiving. The process of Government property entering into the Tribal organization custody
- (C) Records. The official accounting and subsidiary records maintained by the Tribal organization to show the status and to provide control of all property furnished to or acquired by the Tribal organization.
- (D) Consumption. The process of incorporating Tribal, State or Federal owned property item into or otherwise consuming it in the performance of a Federal or Tribal sponsored program or within the Tribal organization.
- (E) Utilization. The process of utilizing equipment and materials for the purpose for which the materials or property were furnished or acquired.
- (F) Maintenance. The process of providing the amount of care and service necessary to obtain a high quality of production and the most useful life of the property.



(G) Physical Inventory. The process of physically locating and counting property, comparing it to the records of such property, posting and finding and adjustments and reporting of inventory findings and adjustments to the proper administration.

(H) Contracts/Grants/Tribal Property Control. The process of control over property that is either furnished or acquired through Federal, State or Tribal programs and property within the Tribal organization.

(I) Disposition. The process of requesting disposition instructions and effecting disposal of property furnished or acquired with Federal, State or Tribal funds.

(J) Reports and Accountability. The preparation and submission of reports reflecting the status of the property as required by Federal, State and Tribal programs and for property as required by Federal, State and Tribal programs and for property within the tribal organization.

## **Part 2 Definition of Properties:**

Most Federal, State and Tribal properties can be divided into two major categories.

1. Real property consisting of land improvements and buildings fixed to the land.
2. Personal property consisting of all tangible property other than real property.

Personal property is further subdivided into non-expendable personal property and expendable property.

Non-expendable personal property is considered as property with an expected surface lifetime of one (1) year or more. Non-expendable personal property is divided into capitalized and non-capitalized property.

Non-expendable capital property is considered property with a purchase price of \$5,000.00 or more.

Non-expendable non-capital property is property with a purchase price of less than \$5,000.00.

Expendable personal property is considered property which is consumed during the programs operation (office supplies), or property (materials) that becomes a component part of another item when put to use, thus losing its identity.

### **Part 3 Acquisition and Ownership:**

(A) Acquisition of property can occur through several sources.

1. Property furnished by Federal or State Government to a Tribal program by virtue of a contract or grant.
2. Property purchased through the use of Federal or State contract of grant funds.
3. Property acquired or furnished through Tribal funds.

*Note: The policies and procedures to cover acquisition of property are covered in the procurement chapter.*

(B) Ownership of property. Any property furnished or acquired through Government programs will remain Government property unless transferred or so stipulated in the contract/grant. Any property furnished or acquired through Tribal funds will remain Tribal property.

(C) Property and Supply stock. Property and supply will insure that it keeps in stock items that entities of the tribal organization have a continuing use for (office/cleaning supplies). The Property and Supply Manager will determine the type and quantity of supplies to be stocked. Property and Supply will utilize a first in first out system in respect to property, supplies and materials so that the items utilized do not become obsolete.

## **Section B: Accountability**

### **Part 1 Records:**

(A) Property records maintained by Property and Supply will show the status and control of non-expendable capital personal property that was furnished to the Tribal organization and the property that was acquired through the use of Federal, State and Tribal funds. This does not include real property consisting of land, land improvements or buildings affixed to the land.

Inventory control records must provide documentation in support of the accounting entries. An individual property record form will be maintained on items defined as non-expendable capital personal property.

The property record form will contain the following:

1. Description of property.
2. Location of property.
3. Purchase cost.

4. Serial number.
5. Property and Supply tag number.
6. Date of purchase.
7. Depreciation schedule/life expectancy.
8. Custodian of property.
9. Funds used for purchase.
10. Vendor purchase form.

An inventory of property register (hand receipt) will be maintained for property defined as capitalized and non-capitalized personal property. Non-expendable, non-capital, and capital property will be recorded on a Property and Supply accountable property record, when the purchase cost is over 5000.00. BIA tagged property will be recorded on a separate property register (hand receipt) for accountability and reporting purposes. The inventory property register will be adjusted continually or as appropriate to reflect changes resulting from the following:

1. A physical inventory will be conducted no less frequently than every twenty-four months, on a fiscal year basis.
2. The property record form shall be entered.
3. To reflect the physical inventory.
4. To show the transfers of property from one entity in the Tribal organization to other entities.
5. To show items received and turned in by the entities.

(B) Non-Expendable Non-Capital personal property. (Acquisition cost of less than 5000.00)

1. Property & Supply Dept. shall not be required to tag non-capital personal property and shall not be required to conduct physical inventories except only upon the request of the Department Head or if there is a change in custodial responsibility.
2. It shall be a policy of the Property & Supply Dept. to establish and maintain non-capital personal property records of items specifically identified in Appendix A. of this manual.
3. The property records shall contain the following:
  - a) Description of property.
  - b) Department located.
  - c) Purchase cost.
  - d) Serial number.
  - e) Date of Purchase

- f) Custodian of property
- g) Funds used for purchase
- h) Copy of vendor PR form

(C) Custodial Records:

Property and Supply will prepare and issue an inventory property register to the individual designated as the custodian. The inventory property register will state the individual charged with custodial responsibility and will assign the property to the individual. Custodial designation mandates that the custodian is financially obligated for the effective storage, protection, use and maintenance of those items.

The Property and Supply Manager will issue the custodial responsibility to the custodian at the time of the inventory and obtain his or her signature on the inventory property register.

## **Part 2          Inventory:**

(A) Physical Inventories:

Property and Supply will conduct a physical inventory of capital equipment for each department no less frequently than every twenty-four months, on a fiscal year basis. At this time all accountable capital equipment will be inventoried, documented and records adjusted. Property and Supply will also tag any property not previously tagged.

(B) Other Inventories:

Upon request, an inventory can be conducted other than the regular physical inventory for the following reasons.

1. Turning in of property to property and Supply of Federal agencies.
2. Relief of responsibility is granted by a Report of Survey.
3. Change of custodian or responsible person.
4. Termination of contract/grant or Tribal entity.

(C) Reporting. Property and Supply is required to furnish the Federal and State Government with reports for accountable equipment furnished or purchases for contract/grant. Subsequently, a report will be filed with Director of Financial Management on Tribal Property furnished or purchased with Tribal funds. Custodians will be required to inform Property and Supply of any changes of status of property, no matter who furnished or purchased the property. The Property and Supply Manager shall prepare and

complete the appropriate reports and insure receipt to the proper administrator as required by Federal, State and Tribal regulations and policies.

### **Part 3 Reconciliation:**

Property and Supply will reconcile the Capital Equipment listing to the Tribal General Leger no less frequently than quarterly, on a fiscal year basis. This reconciliation should include comparison of all capital outlay accounts and Fund 41 Capital Equipment. In addition. The reconciliation process will include calculation of depreciation, adjustments to accumulated depreciation accounts, adjustments to capital outlay accounts and adjustments to fund 41 accounts as required. These adjustments shall be made to ensure that the Capital Equipment values on the Tribal General Ledger are in line with the approved CSKT Capital asset policies and procedures and that all departments are correctly accounting for Capital Equipment therein.

### **Section C: Utilization**

All custodians of property will insure that the property is used for its original purpose. If the property is not needed, custodians will submit to Property and Supply a report identifying the excess equipment and request disposition orders. Property not used for its original intention could result in damage or destruction to the item. Remember, custodians of property are responsible for the property and can be held financially responsible. Custodians will insure that property is not used for personal reasons. No member of the Tribal organization, program or contract will check out any property unless its usage is within the guidelines of the program. Property must be employed to obtain the highest quality production and most useful life.

### **Part 1 Custodian Responsibilities:**

1. Custodian of property will be responsible for the following.
2. Insure property is used for its original intention.
3. Report to Property and Supply any changes of status of property.
4. Insure there is property maintenance and inform Property and Supply of the occurrence of maintenance.
5. Insure property is safe and guarded
6. Insure property required is the property requested

### **Part 2 Property and Supply Responsibilities:**

The Property and Supply Manager shall be responsible for property utilization as follows.

1. Develop and maintain records of property.
2. Insure that a responsible individual is designated as custodian of property.
3. Insure that property items are scheduled for maintenance.
4. Insure that required reports for property are prepared and completed.

## **Section D: Disposition**

Disposition of property depends on title of property. No custodian or member of the Tribal organization will dispose of any property unless authorized to do so. All contract/grant programs or entities of the Tribal organization will be responsible to report to Property and Supply Manager when notification of termination or change of status to program is received, or excess equipment is inventoried. Disposition of property will be conducted through the Property and Supply department.

All dispositions of computer systems hardware and software shall be made to the IT Program to determine further utilization throughout the CS & KT Tribal Organization. If the IT Program determines it has become obsolete to the Tribal Organization, IT will look for placement in a Tribal facility, ensuring the greatest access for all Tribal members. If this option is not appropriate, the IT Program will notify Property and Supply for their disposition.

### **Part 1 Custodian Responsibilities:**

Custodian of property should insure that the property of the program is authorized and necessary. Custodians should screen property and report excess to Property and Supply. Custodians should report a change of status to Property and Supply. Custodians should report a change of status to program upon notification. Custodian of program or entities in the Tribal organization shall receive disposition instructions from Property and Supply Manager prior to relief of responsibility of property.

### **Part 2 Property and Supply Responsibilities:**

Upon notification of excess property or change in status of program or entity of the Tribal organization, Property and Supply department will be responsible for the following.

1. Determine the funds used to acquire property (Federal, State or Tribal).
2. Report to the Government on property acquired through contract funds and request disposition instructions.

3. If property acquired with grant funds, Property and Supply will contact other entities within the Tribal organization to determine if other entities have a need for such items.
4. Establish and maintain a property listing for property utilization as below:
  - a. Other program funded by same agency.
  - b. Other Federally funded programs.
  - c. Other Tribal programs or entities of the Tribal Organization.
5. Insure there is proper authority for disposition instruction.
6. Shall prepare and maintain disposition record forms.
7. Shall adjust the appropriate property records.
8. Inform central accounting of disposal of the item.
9. Property and Supply will hold office furniture in storage a period of 90 days. After that it will be considered excess property and offered to other programs

If grant acquired property is no longer needed, Property and Supply Manager will adhere to Federal and State guidelines or contact the funding agency to obtain disposition instructions.

### **Part 3 Report of Survey:**

Non expendable capital property that is lost, stolen, sold, traded, damaged or destroyed will be handled using the following steps.

1. Upon discovery, the custodian will notify the Department Head or Program Manager of such property.
2. Department Head or Program Manager will initiate a report of survey and forward it to Property and Supply.
3. The Property Technician has been designated a Survey Officer and will determine the circumstances and conditions associated with the property.
4. Survey Officer will report to the Board of Survey Members, which is the Director of Financial Management, and Property and Supply Manager.
5. Report of survey will then be forwarded to the Tribal Council Chairman for approval/disapproval action.
6. Property accountability records will be adjusted to reflect the report of survey.

## **Appendix A**

Accountable non-capital personal property (with an acquisition cost of over \$500.00 and less than \$5000.00)

1. All type of motorized vehicles. (Motorcycles, ATV, UTV, snowmobiles, tractors implements, lawn mowers, etc.)
2. All sensitive field equipment. (Binoculars, spotting scopes, cameras etc.)
3. All types of firearms. (Pistols, rifles, shotguns)
4. All types of trailers. (Flatbeds, cargo, utility)
5. All types of power tools. (Chainsaws, winches, generators, water pumps, power washers etc.)



Appendix B

# CAPITAL EXPENDITURE COVER PAGE

Requesting Department Head's Name: \_\_\_\_\_ Date: \_\_\_\_\_

Department & Program Name: \_\_\_\_\_

Item description: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Ext. \_\_\_\_\_ email address: \_\_\_\_\_

Information Technology (IT) Evaluation Dated: \_\_\_\_\_ Date Sole Source Memo was attached to PO: \_\_\_\_\_

Quote 1. Date: \_\_\_\_\_ Vendor Name: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Quote 2. Date: \_\_\_\_\_ Vendor Name: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Quote 3. Date: \_\_\_\_\_ Vendor Name: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Date all Quotes are scanned to the PO: \_\_\_\_\_ (Procurement Officer at P&S can gather Quotes ext.1053)

Council Minutes dated: \_\_\_\_\_ Date the Council Minutes Scanned to PO: \_\_\_\_\_

Contract accounts need their Budget Approval Scanned to the PO/date it's scanned: \_\_\_\_\_

Document # (PO#): \_\_\_\_\_ Vendor# & Name: \_\_\_\_\_

Workflow#: \_\_\_\_\_ Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Account number: \_\_\_\_\_ Fund: \_\_\_\_\_  
Function: \_\_\_\_\_  
Program: \_\_\_\_\_ (if the program # is 6400 P&S will enter the PO. Ext 1051)  
GL: \_\_\_\_\_ (Capital equipment is 6610. All items over \$5,000.00)  
Sub Account: \_\_\_\_\_ (if items are purchased from another account the Department enters the PO)

PO was sent to Accounting Department on (Date): \_\_\_\_\_

Date equipment is acquired: \_\_\_\_\_ Serial/Vin # of Item: \_\_\_\_\_

Invoice #: \_\_\_\_\_ Invoice Dated: \_\_\_\_\_ Date Invoice Scanned to PO: \_\_\_\_\_

Capital Tag # (P&S inventory#): \_\_\_\_\_ Date Inventory Clerk Received paperwork: \_\_\_\_\_

Misc. Notes:

Receiving Clerk Signature at P&S: \_\_\_\_\_ Date this form is scanned to PO: \_\_\_\_\_