

# INDIAN AFFAIRS MANUAL

- 7.1 Purpose.** This chapter establishes Indian Affairs policy and procedures for acquiring and disposing of stores property.
- 7.2 Scope.** This policy applies to Offices under the Assistant Secretary – Indian Affairs (AS-IA), including BIA organizations reporting to AS-IA Directors, the Bureau of Indian Education (BIE), and programs that are contracted under Pub. L. 93-638.
- 7.3 Policy.** All stores property acquired and disposed of shall be recorded in a general ledger control account for stores where the quantity or value of items stocked, volume of work or other factors necessitate the establishment of a stores account.

Acquisitions of stores property **in the following categories** need not be recorded in a general ledger control account, but may be charged directly to the program or project benefited:

- A. Materials and supplies purchased for immediate application on a specific project or job.
  - B. Materials and supplies purchased for single purposes, such as those procured against a bill of materials for a specific construction project, even though such materials may be stored for future use, consumption or installation. In such cases, however, records showing quantity and descriptive information of the items involved shall be maintained as necessary to insure property management and control of such inventories.
- 7.4 Forms to be used for BIA Storehouse records.**
- A. **Requisition form BIA-4314** will be used for request of property from BIA storehouses.
  - B. **Property Invoice Form BIA-4312** will be used for inventory adjustments.
  - C. **Stores Card form DI-101** will be used to record the physical accountability of property in Stores and on subsidiary records for accounting controls. Each card must reflect stocks on hand and be maintained with current postings of receipts and issues.
    - a. Each Storehouse card will show the location of items by bin number and Storehouse section. Stock number when applicable will be listed on the card. The Stores Classification Account charged must be indicated on the card.
    - b. Cards for regular stock items will show the minimum and maximum quantities which are to be used as a control in maintaining stocks.
    - c. Unit prices will be established from the Receiving Report and are to be used when the receipt is posted to the Stores card.

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- d. An average unit price must be developed to adjust Store cards when shipments of identical items are posted.
  - D. Returned Material Credit - Form BIA-4320.** This form will be used for returned items previously issued. The returning activity should provide, if possible, a copy of the issue document. This form will be processed as a Receiving Report.
  - E. Receiving Report - Form BIA-710.** This form will be used to document the receipt of property for Storehouse stock items received. When applicable, receiving reports will cite a purchase order or contract number and attach a copy of the document.
  - F. Inventory Work Sheets - Form BIA 717.** Stores Inventory.
    - a. A complete physical inventory will be conducted annually. Comparisons with quantity balances of Storehouse cards will be conducted frequently.
    - b. Shortages must be documented and adjustments made only after a Report of Survey is conducted. Gains in stock will be documented. All adjustments will be made by the use of the Property Invoice Form BIA-4312.
  - G. Monthly Property Balance sheet - Form BIA-4313.** The balance sheet will be prepared the first week of each month for all Store Accounts, and will account for transactions for the preceding month. The form will be prepared in triplicate and submitted to the Regional Property Office for review and forwarding to the Regional Finance Office.
  - H. Report of Survey - Form DI-103.** Reports of Surveys will be conducted in accordance with IPMD-114-60.8 and Chapter of this IAM.
    - a. A completed approved original Report of Survey will be the source document for the Property Invoice to adjust accounting records.
    - b. A copy will be attached to the Stores record.
- 7.5 Designation of Employees Authorized to Withdraw Property from a Storehouse.** To ensure that property will not be issued indiscriminately, the supervisor/manager will maintain a listing of the employees to whom materials and supplies may be issued, and/or to whom responsibility for non-expendable property is assigned.