

# INDIAN AFFAIRS MANUAL

- 10.1 Purpose.** This chapter establishes the policy for classification of personal property.
- 10.2 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.
- 10.3 Policy.** Classification of Personal Property is determined by its characteristics as to whether it is expendable or non-expendable. It is further classified to indicate whether it is accountable, non-accountable, system-controlled, sensitive, capitalized or non-capitalized. BOC's are used to identify these classifications and determine whether an item is or is not system-controlled. Following the acquisition of property by purchase or non-purchase, equipment is tagged in accordance with the information provided in this chapter.
- A. Expendable Property** in this category is generally consumable. It loses its identity or becomes an integral part of other property when used. These items consist of materials and supplies that must be replaced often because they are no longer useful after a very short period of time. Some materials in this category have a service life of less than one year because they are easily broken. Expendable property usually has an acquisition cost of \$300 or less.
  - B. Non-Expendable Property** has a continuing use; is not consumed in use; and is of durable nature with an expected service life of two or more years; and has an acquisition cost of \$300 or more, or is identified as sensitive property.
  - C. Accountable System-Controlled Property** is property for which records must be maintained. The dollar threshold for this property is \$5,000 to \$14,999.99. Installation, shipping and handling, and configuration costs are included as part of the original acquisition value. Accountable property also includes sensitive property which has no dollar threshold.
  - D. Capitalized property** consists of equipment and vehicles with an original acquisition cost of \$15,000 and above. Installation, shipping/handling, and configuration costs are included as part of the original acquisition value. All capitalized property must be encoded into FAS. Capitalized property is system-controlled in FAS and is reported on the Bureau's annual financial statement.
  - E. Sensitive Property** is system-controlled regardless of value. A property item is determined to be sensitive when there is a high probability of theft, loss, or misuse. Accountability records must be maintained for each item. Sensitive property includes **weapons, ballistic vests, vehicles, trailers and museum articles**. Museum articles are recorded in the Re-Discovery System and are, therefore, not

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included in FAS. Museum property is managed by the Office of Environmental and Cultural Resources.

- F. Non-Accountable/Non-Sensitive Property** is property that has an acquisition cost of \$4,999 and below. The costs for this type of property are recorded at the program level. Non-accountable property is **not** encoded into FAS but is controlled by the CPO. This property is usually identified with a “Property of Department of Interior, Bureau of Indian Affairs” tag (USBIA).