

X. PROPERTY MANAGEMENT

10.1 PURPOSE AND SCOPE

All equipment acquired by the University through whatever means must be marked as Lamar University property. However, Property Management is primarily concerned with capital equipment (as defined below).

10.2 GENERAL DEFINITIONS

Campus - The location of any real estate owned, leased, or rented by Lamar University, including the campus, off campus activity sites, and any branch campus that the University operates.

Cannibalization - The removal of parts or components from a piece of equipment for use elsewhere.

Deface - To damage or disfigure the appearance of an item.

Department - An administrative unit within the colleges and divisions of the University. Departments are assigned unique identifying codes within the Property Management record system. Property Management will work with colleges and divisions to determine the classification or definition of "administrative unit".

Property Custodian - The person within a department who is responsible for those property items assigned to that department. Duties of the Property Custodian are assigned to the appropriate level of a department; e.g., Dean, Chairperson, Director, or Department Head. The Property Custodian has been delegated these responsibilities in accordance with State Property Accounting guidelines.

If the Designated Property Custodian changes during the fiscal year a "Transfer of Responsibility for Property" form PR-25 (*see Exhibit E*) must be completed and sent to Property Management to designate a new Property Custodian. The Property Custodian is the primary contact for Property Management issues and correspondence.

Property Manager - The person commissioned by the agency head to maintain the required records on all property possessed by the agency and to be the principal custodian of such property.

10.3 PROPERTY CLASSIFICATIONS

10.3.001 Capital Equipment - Any property (such as equipment, furniture, artwork, etc.) costing at least \$5,000 and having a useful life of at least one year (two years if purchased with federal grant/contract funds). Generally, capital equipment must be self-contained for its primary use and have sufficient size to make its control feasible by means of marking with identification number and/or manufacturer's serial numbers. Items not meeting these criteria are classified as expendable, with generally three exceptions.

- (1) Component parts used to fabricate a larger capital equipment assembly must be coded as capital expenditures.
- (2) Freight, transportation costs, and/or installation fees associated with the purchase of capital equipment or components must be coded as capital expenditures.
- (3) Property Controlled But Not Capitalized - Controlled assets are property classes that the Comptroller requires agencies to report to the State Property Accounting System and all asset categories upon which the agency places local management controls. The list below shows the items the Comptroller requires agencies to report to State Property Accounting System. The University must have an internal check to make sure Property Management knows who has these items and where they are at all times. Controlled items are not included in the Fixed Assets section of the Annual Financial Report (AFR); however, they are required to be inventoried and certified annually to the State Comptroller along with all capitalized assets.

Controlled (at any cost):

Hand Guns, Rifles, Machine Guns, Shotguns

Controlled (\$500.00 to \$4,999.99):

Fax Machines	Video Cameras/Camcorders
Telecopiers	Laser disk players
Stereo Systems	Printers - not portable
Cameras	TV's/VCR's
Desktop CPU/Portable CPU/Laptops	

Property Management is available to provide guidance when classifying capital expenditures.

- 10.3.002 Salvage Property** - Any University property or equipment which through use, time, or accident is so depleted, worn out, damaged, consumed, or outdated that it is obsolete and/or can no longer serve the purpose for which it was originally intended.
- 10.3.003 Expendable Supplies** - Items which are not classified as capital equipment and have a useful life of less than one year and/cost \$5,000 or less (excluding the preceding "Controlled" items).
- 10.3.004 Fabrication** - Items of capital equipment which are constructed or assembled from raw materials and/or component parts by the department. The total fabrication carries one unique identification number in the Property Management inventory system.
- 10.3.005 Trust Property** - Any assets held by the University on behalf of a non-state entity and which are under the temporary control of the University.
- 10.3.006 Non-Capital Equipment** - Non-consumable items which do not meet the dollar value specifications of capital equipment but do have a useful life of one year or more.
- 10.3.007 Surplus Property** - Any University property which is in excess of the needs of the department and which is not required for its foreseeable needs. Surplus must have additional useful life.
- 10.3.008 University Property** - Any property owned or controlled by the University that includes land, buildings other than building infrastructure, capital equipment, expendable supplies, non-capital equipment, and federal property under the University's control.

10.4 ACQUISITION OF CAPITAL EQUIPMENT

All capital equipment, regardless of its funding or acquisition source, is to be accounted for through Property Management's inventory records.

The accounting system records many categories of expenditures with four digit object codes (e.g., object code 3000 for maintenance and operations or object code 4000 for travel). Object codes 5400-5499 are used to identify capital outlay, and 5500-5999 is for Library Capital. A listing of all updated object codes is issued on a regular basis and is available from the University's Accounting Office.

When purchasing capital equipment, the department is responsible for using the

proper object codes on the purchase requisition. **Property Management will answer any questions as to whether a purchase should be classified as capital.**

Capital equipment is acquired for the University through several sources. These include, but are not limited to:

- Purchases using a University defined fund source for accounting and financial reporting purpose
- Equipment loans from federal, state, and private agencies
- Federal and state agency surplus
- Gifts

10.4.001 Purchases

The department initiates a requisition in accordance with purchasing guide-lines appropriate to the particular source of funds (i.e., state, grant/contract, etc.).

10.4.002 Loans

Property Management inventories capital equipment on loan to the University. The department receiving loaned items **must notify** Property Management upon receipt by forwarding a copy of the loan agreement including all model and serial numbers.

Title of equipment remains with the lender. When the department has no further need of the equipment, both the lender and Property Management must be notified immediately.

10.4.003 Trust

All property held by an agency on behalf of any non-state entity shall be accounted for as any other capital equipment and reported to the State Property Accounting System and tagged with a property tag number marked with a "T" to indicate "Trust".

10.4.004 Surplus

The Texas Building and Procurement Commission, Agency 303, makes available all surplus equipment of the State, which may be acquired with permission of the Account Manager, then notifying Property Management of a pending agency transfer. Surplus property is acquired under the following conditions:

- There must be an existing equipment need for research or educational purposes, and property may not be acquired for outside use or sale.
- Surplus property is released on an as-is, no warranty basis.

The United States Federal Government also makes available surplus equipment, which may be acquired with permission of the Account Manager. Requisitions for surplus federal property must have the following statement typed on its face and be forwarded to the issuing agency through the Property Manager:

“This equipment is considered necessary in the pursuit of _____ (grant/contract). Lamar University does not have sufficient funds available for the purchase of this equipment. I, as principal investigator, will utilize this equipment on or as authorized by above listed grant or contract.”

Principal Investigator

Property Manager

When the equipment is received, the Property Custodian must provide the Property Manager with a copy of the shipping document and notify the Property Manager of the equipment’s location, with a completed “Equipment Location” Form PR-29 (see *Exhibit G*).

10.4.005 Gifts and Donations

Any capital equipment received by Lamar University, from any outside entity, in the form of a gift or donation must be reported in the State Property Accounting System.

All such gifts or donations must be received through the University Advancement office from the Department by providing a “Gift and Donation” Form F6.1 (see *Exhibit M*). The “Gift and Donation” form must include the declared value of the property at a fair market value at the time of the acquisition and the method in which that value was determined. If the value is either unknown by the donor or if the declared value seems unreasonable, then a value needs to be established by an appraiser familiar with the donated equipment. Departments that are to be receiving such donations must provide all information that may be required to the University Advancement Office, who will notify Property Management for tagging of the equipment. The department receiving the equipment will be required to provide Property Management with an “Equipment Location” Form PR-29 (see *Exhibit G*).

The University Advancement Office will maintain a permanent record of all such gifts and on a monthly basis provide the Property Management office and the Finance office a listing of all such property received for that month so that these gifts can be reconciled with the State Property Accounting System and the general ledger.

10.4.006 Title to Equipment

Title to any equipment purchased by Lamar University is vested in the University and the State of Texas. Equipment purchases with sponsored project funds are also subject to sponsor regulations regarding title. Title to equipment transferred from another government agency or education institution is vested in Lamar University and the State of Texas unless the former owner notifies the University in writing of other arrangements or conditions. Title to donated equipment is vested in Lamar University and the State of Texas by virtue of the fact that Lamar University is a state agency.

Lamar University is the sole agent to accept contracts and grants awarded to the University, and it is responsible for the disposal of any property furnished by those awards. Upon completion of a contract or grant, title to all property is transferred to the University immediately, unless the contract or grant is terminated, cancelled, transferred, or stated otherwise in the contract. The Contracts and Grants office will work with sponsors to determine the status of the equipment obtained.

10.4.007 Betterment or Replacement

Improvements or replacement of an internal or external part to a piece of personal property that materially increases the serviceability and/or useful life of the property is considered a betterment or replacement of the property and its additional cost must be added to the value of the property. The betterment of the property should only be considered if it constitutes a capital event, (raises the value of the property to \$5,000 or \$500 if a controlled item), or it increases the value or useful life by 25%. The value of the property shall be increased only by the cost of the betterment or replacement. Only those improvements as outlined shall be reported to the State Property Accounting System. All other improvements shall be expensed.

Purchase requisitions must include the following information about the original item when added cost qualifies for capitalization:

- Lamar University inventory tag number of original item

The words "Betterment or Replacement" should be written before listing this information.

Failure to provide the above information may delay the purchase process for the needed modifications, attachments, or accessories. If a department has any questions concerning capitalization of equipment, use of capital equipment subcodes or the purchase of added cost items, should contact Property Management for assistance.

10.4.008 Fabrication

It may be necessary for a department to fabricate or assemble equipment in order to achieve the functionality of the equipment. Property Management must be notified of fabrications using "Property Number Assignment For Equipment Fabricated" form PR-24 (See *Exhibit D*). All purchases of materials and components to be used in the construction of the fabricated equipment must be coded using capital equipment object codes, regardless of the cost of the materials or components.

Form PR-24 must be sent to Property Management by the Property Custodian prior to the fabrication. A Lamar University tag number is assigned to the fabrication by Property Management, and all purchases must reference the assigned tag number. When the fabrication reaches a state of completion that would allow Property Management to affix the inventory tag to the equipment, the Property Custodian must notify Property Management.

Form PR-24 includes a space for the date of completion. If the date of completion changes, Property Management needs to be notified. Purchases after the date indicated will be considered maintenance, unless they meet the requirements for Betterment or Replacement (see above).

10.5 MAINTENANCE AND CONTROL RESPONSIBILITIES

10.5.001 General

Each Property Custodian is specifically responsible for the proper management and control of University property, and should ensure that:

1. Capital equipment received (by means other than purchase) is

- reported to Property Management;
2. Property is used for University purposes only;
 3. Property is not loaned, traded, discarded, moved or cannibalized without notifying Property Management;
 4. Property is not defaced or damaged in any way;
 5. Property is not returned to a vendor as a trade-in without notifying Property Management;
 6. Obsolete and excess property is turned in to Property Management for disposal;
 7. Equipment is used for its intended purpose by properly trained personnel; and
 8. Property within the department is tagged and listed in the Departmental Inventory of Personal Property.

10.5.002 Identification

The State of Texas requires Property Management to maintain an inventory of University capital property. Items received through standard purchase procedures (purchase orders, etc.) are identified by Property Management through the use of purchasing records and vendor documentation available from the Accounts Payable department. Receiving reports should correctly identify equipment model numbers, serial numbers, and equipment locations. Immediately upon receipt of any capital item by loan or gift the Property Custodian must notify Property Management providing the following information where applicable:

1. Complete description of the item
2. Manufacturer's name, serial number and model number
3. Date of receipt
4. Value of item
5. Building and room number where item will be located
6. Copies of any shipping and/or packing documents or a University "Receiving Report" form F4.1.7 (see *Exhibit K*)

10.5.003 Tags

Capital equipment purchased from any source of funds is identified with the standard Lamar University property tag, a silver metal tag, with its own number. Any surplus equipment or equipment received as a gift is marked with this tag.

Property on loan to the University from state or private sources is

identified by a silver metal tag with "Property of Lamar University" in red letters. This is for control purposes only and the tag is removed from equipment when the equipment is returned to the lender.

Federal property on loan to the University is identified with the standard LU tag number and will be listed on departmental inventories specifically marking it as federal property.

Although it does not enter the Property Management inventory, non-capital equipment is identified by using the silver Property of Lamar University tag or a white plastic tag with red letters. Commonly known as "decal".

10.5.004 How Equipment Is Tagged

When equipment is received by the Shipping & Receiving department, it is first determined if the equipment is capital or non-capital property. Depending on what type, determines what tag will be used. The property is added to the State Property Accounting for inventory, if required, then shipped to the department. The department has three (3) business days upon receipt to inspect equipment for visible or internal damage. If damage is noted, the department must immediately notify the vendor then the Shipping & Receiving department. Shipping & Receiving will inform the department the name of the carrier. The department then calls the carrier to file a claim. If the equipment must be returned to the vendor, the department must inform Shipping & Receiving if it goes to the post office or through Shipping & Receiving for return. The United Parcel Service (UPS) will not pick up any damaged equipment they did not originally deliver.

When a department receives capital equipment direct from the supplier not from Shipping & Receiving, the department **must send immediately** all appropriate documentation (receiving report) to Shipping & Receiving and Property Management. This is all controlled items \$500 and above, and any property over \$5,000. Property Management will send per-sonnel to tag the equipment with the appropriate tag. The department must make the equipment available for tagging.

When a department acquires non-capital equipment; e.g., a calculator or file cabinet, the Property Custodian is responsible for contacting Property Management either by telephone or with a memorandum requesting a supply of "Property Of" decals, available from Property Management. The department is responsible for affixing the decal to non-capital equipment.

10.5.005 Annual Inventory

The University is required by State statute to conduct an annual inventory of all capital equipment on campus. Refer to the "Property Management's Annual Inventory" Section 10.5.010 .

10.5.006 Maintenance

Departments are responsible for maintaining all equipment in their custody. This includes periodic inspections, calibrations, preventive maintenance, and repairs as specified by the manufacturer and conventional maintenance practices. In order to assess an item's condition in terms of worth, the Property Management suggest departments keep a maintenance history on each piece of equipment, including date of work done, a brief description of work done, and cost, if any.

These records are kept in the department office and will be made available to the Property Manager on request. Maintenance records are essential in determining current value when equipment is traded in or sold.

10.5.007 Equipment Loans

When a department loans capital equipment to another, it is considered a transfer. The lending department must complete an "Equipment Transfer Request" form ETR (*see Exhibit J*) to Property Management for processing. When the equipment is returned, the borrower must notify Property Management by submitting another ETR. University property may be loaned from one department to another only for the purpose of conducting official business, and may be loaned to individuals or organizations outside the University by completing a "Request for Authority to Remove Equipment From Campus" form PR-23 (*see Exhibit C*).

10.5.008 Equipment Transfers

When a department wishes to make an interdepartmental transfer, the Property Custodian must submit a completed "Equipment Transfer Request" (ETR) form to Property Management for processing. If Facilities Management personnel are required to move the item Property Management will submit a work request with the form to the work order desk for processing. Do not submit a work request without the proper

form.

10.5.009 Removing Equipment from Campus

Any University equipment, once tagged, may be removed from the campus **only when necessary to conduct official University business**. Requests for Property Management's approval must be made prior to the move using a "Request for Authority to Remove Equipment from Campus" form PR-23. Property Management will approve an off-campus location for equipment for a specific period of time which must not extend past the end of the fiscal year. If the property is needed for a longer period of time, the employee may renew the approval, without physically returning the equipment, by resubmitting form PR-23 **prior** to the beginning of the new fiscal year. It is important to note that off-campus equipment must be reported on the annual inventory. Refer to Property Management's Annual Inventory section.

Any employee who has University property at an off-campus location is responsible for that property and should consider providing insurance coverage under his or her own physical property insurance. **Should the property be lost, stolen, damaged, or destroyed, the employee must reimburse the University, whether it be by an insurance check or personal funds.**

Portable equipment used for student educational purposes (e.g., video cameras, etc.) is tagged and listed in the inventory, but as it is purchased for student use, it is expected to be removed from campus frequently. Therefore, the responsibility for monitoring its use lies with the Property Custodian.

10.05.010 Missing or Stolen Property

The Property Custodian is responsible for reporting, within 48 hours of discovery, any capital equipment which is stolen or missing to:

1. Campus Police - By a preliminary telephone report to initiate an investigation.
2. Property Management - To receive a "Missing/Stolen Property Investigation Checklist" form 74-194 (*see Exhibit L*). If equipment is stolen a disposal code of 20 (Stolen; possible negligence by employee) or 21 (Stolen; deletion request) will be assigned to report

to the State Comptroller's office that the property has been stolen. Property reported as missing is assigned a disposal code of 19 (Missing, hold for deletion) and will remain on the department's inventory for a period of two (2) years in case of recovery. If the equipment is not found after two (2) years, a disposal code of 18 (Missing; deletion request) is assigned and the property will be deleted from the State Property Accounting System.

The University is required to report possible employee theft or negligence to the Office of the Attorney General within 72 hours of an occurrence of theft, loss, destruction or damage to state property. This is done by submitting the State Comptroller's "Missing or Stolen Property Report" form 74-194 (see *Exhibit L*). If the determination is made that the employee charged with the care was negligent to the extent indicated in Texas Gov. Code Sections 403.27(a) and (b) the employee will be required to reimburse the State.

Any lost or stolen capital equipment that is subsequently recovered should be reported immediately to Property Management and the Campus Police. The Property Manager will report the recovery to State Property Accounting System.

Any unexplained loss of non-capital equipment or expendable supplies should be reported directly to the Campus Police by the Property Custodian.

10.5.011 Important Notes

At any time the University's Internal Auditors or the State Auditor's Office may inspect the Property Management records and the physical location of equipment to verify their accuracy.

Any employee who fails to comply with the preceding instructions may be considered negligent, and he or she may be liable for any resulting loss or damage to University property.

10.5.012 Property Management's Annual Inventory

To meet State requirements, Property Management conducts a physical inventory of all capital equipment on and off campus at least once a year. This process is to ensure that every capital item listed in the State Property Accounting System, is still in the agency's possession, and to verify locations per department.

Each Property Custodian receives an inventory report along with detailed instructions and forms at the time of the annual inventory. The inventory report includes these specific items:

1. Inventory number (assigned by Property Management, maximum six digits)
2. Description of the item
3. Receipt date
4. Serial number, when applicable
5. Cost of the item
6. Location of the item (Building and Room Number)
7. Department responsible for item (in abbreviated form)
8. Last name of responsible person
9. Disposal method, when applicable, i.e. 19, missing
10. Liability Statement with signature line
11. Signature line for "Conducted By"

The Departmental employees conduct the physical inventory. The department Property Custodian verifies the information and indicates to Property Management any necessary changes to the report. Property Management updates the database prior to sending the Annual Inventory report to the State Auditor. After the inventory, a new departmental listing is provided to each Property Custodian upon request.

In accordance with state requirements, Property Management will annually conduct its own physical inventory of approximately 1% or greater of the campus assets. This supplemental inventory will serve as an audit of the departmental inventories to ensure accurate results. As a general rule it should be reconciled to master records within 95% accuracy.

10.5.013 Equipment Titles

Titles to equipment must be considered in the disposal process. Disposal procedures depend on title conditions. Refer to Acquisition of Capital Equipment section.

10.5.014 Cannibalization

The removal of internal components from one item of property for installation on another item of property to meet specific requirements and to return the second item to service.

It is the Department's responsibility to notify Property Management of the

item that has been cannibalized by completing an "Equipment Cannibalization Record" form PR-20 (see *Exhibit A*). The item will be deleted from inventory upon Property Management receiving notification and the remains have been picked up for surplus scrap. If the department has removed the tag they are to return it to Property Management.

10.5.015 Trade-ins and Exchanges

In the event equipment is to be used as a trade-in for the purchase of new equipment, the Property Manager must be notified by receiving a copy of the Purchase Order from the Purchasing Department. The purchase requisition should include all trade-in information pertaining to the equipment; the Lamar University tag number, serial number, model number, manufacturer's name, age, condition, and a realistic estimate of the item's value. All University tags must be removed and returned to Property Management **before** the equipment is turned over to the vendor.

Information about equipment that has been exchanged as a result of a request must be documented on a "Capital Equipment Action" form PR-30 (see *Exhibit H*). Vendors may exchange equipment for quicker repair turnaround or repair cost feasibility. In some cases the vendor may return equipment which is not identical to the item sent for repair. In the event equipment is exchanged, the department must request the Lamar University tag be returned from the vendor and forwarded to Property Management with the completed form PR-30 describing the new equipment received. Property Management will change only the description (if necessary) and assign a new Lamar University tag number to the equipment. Exchange fees are considered repair or maintenance and will not be capitalized.

10.5.016 Scrap Disposal

Disposal of scrap materials (shelving, fixtures, cabinetry, etc.) resulting from departmental remodeling or renovation is at the discretion of the Project Manager. The Project Manager and Property Custodian must notify the Property Manager by memorandum if scrap materials are to be sold.

10.5.017 Depreciating Capital Assets

Capital assets will be depreciated over their estimated useful lives unless they are inexhaustible. For a definition of an "inexhaustible assets," (i.e.,

Works of Art and Historical Treasures) see the Works of Art and Historical Treasures section of the Capital Asset Guide. The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used by all state agencies.

Depreciation data will be calculated and stored by the State Comptroller's office for each eligible asset. Accumulated depreciation will be summarized and posted to the accounting general ledger.

10.5.018 Surplus/Salvage Property

All university property which is in excess of the needs of a department is to be turned over to Property Management as surplus. Authorization to move items to surplus is done by completing a "Request for Removal of Surplus Items" form PR-31 (see *Exhibit I*) and submitting to Property Management. Upon receipt Property Management will generate a work order to move the items to storage. Regardless of classification or time of purchase, capital or non-capital equipment, all are University property and are subject to the same procedures for disposal.

A list of available surplus items, as well as the time and location for viewing, is maintained on the Lamar University web site, linked to the Facilities Management web page. To physically view surplus property, designated department personnel must have a completed "Intra-Campus Requisition" form.

If no university department, state agency, political subdivision, or assistance organization desires to receive any property reported as surplus salvage, the University may dispose of the property--with the exception of information technology equipment (Sec Section 10.5.019, Page X-16.)--in a method that is most advantageous to the University. Property may be disposed of by sealed bids, auction, or direct sale to the public including a sale using an internet auction site. Delegation of disposal authority has been given to the Property Manager of the University.

The President of the University shall have the authority to dispose of property on the basis of negotiation or competitive bid if the value of the property to be disposed is estimated to be less than \$5,000. If the value exceeds \$5,000, the property must be advertised in at least one newspaper of general circulation in the vicinity in which the property is located, and sold by one of the methods listed above.

Sales of property with a book value of \$5,000 or more shall be made on

the basis of competitive bids.

Sales of property less than five (5) years old with a book value of \$10,000 or more must be approved in advance by the TSUS Board of Regents.

The Property Management office is responsible for scheduling surplus property sales in accordance with state and the TSUS requirements. Proceeds from the sale of these items revert to the Educational and General fund. An exception is the sale of items which were purchased with local funds and proceeds from these sales revert to the local source that purchased the property. Administrative costs for sales are deducted from the proceeds and returned to the Property Management account.

Monies collected at a Surplus Sale are reconciled to the day's receipts and placed with the deposit slip in a locked bag. The bag will be kept in the Facilities Management safe overnight. The next day a member of the Property Management staff, escorted by a member of the University Police Department, will take the locked bag to the Cashier's office. The bag will be opened and the contents recounted and reconciled with the amount on the deposit slip.

In cases where a department wishes to sell scientific equipment to another educational or research institution, or to transfer equipment with a faculty member who is moving to another institution, the following procedure must be followed:

1. The department must survey its faculty to insure that no other faculty member has need for the equipment.
2. Approval of the Dean is required.
3. For items meeting the criteria listed above, approvals of the Provost, the Vice President for Finance and Operations and the TSUS Board of Regents are required.
4. The Property Management office must be notified **BEFORE** any equipment leaves the campus under the conditions described in this section.

10.5.019 Surplus Information Technology Equipment

In order to view information technology equipment university personnel must complete an "Intra-Campus Requisition Form F4.2" (*see Exhibit N*) with a memorandum justifying fully the department's need/use. The completed form must be approved by the divisional Vice President and must be presented to the Property Manager each time the designated

department personnel wishes to enter the information technology equipment surplus storage area. Any equipment selected by the department must have had all stored information removed in compliance with TCI transfer instructions (*see Exhibit O*).

Upon delivery of the equipment to the department, the Intra-Campus form will be signed by the department representative receiving the items. The pink copy will be retained by the department, the yellow copy remains with the work order, and the white copy is retained by the Property Management department.

10.5.020 Reconciliation

As required by the State Comptroller's Office Guidelines, at the end of each fiscal year a reconciliation of the State Property Accounting System to the fixed assets inventory and the Annual Financial Report is to be completed and submitted to the State Comptroller, by the due date set by the Comptroller. A copy is given to the Finance Office and the Internal Audit Office. During the fiscal year, at the end of each month a spreadsheet that includes the month's activity for Deletions, Gifts and Donations, and Other Adjustments is provided to the Finance Office. . Annually, the Dean of Library services is to provide the Property Management Office and the Finance Office the Library additions and deletions to be entered into State Property Accounting System and the General Ledger.

10.6 FORMS

The following forms are used for property management purposes, and are available from Property Management or the Facilities Management Web page. Throughout this document, these forms are referred to by their PR names:

- PR-20 Equipment Cannibalization Record - Used to notify Property Management when a department has made a decision to allow cannibalization of an item and the Property Custodian has authorized the removal.
- PR-22 Instructions for correct procedures in completing annual physical inventory.
- PR-23 Request for Authority to Remove Equipment from Campus - Submitted to Property Management for approval to remove equipment from campus for official University business, to verify return, and extend time of loan of such

- equipment.
- PR-24 Property Number Assignment for Equipment Fabricated on Campus - Used to request an inventory tag number from Property Management for fabrications or assemblies.
- PR-25 Transfer of Responsibility for Property - The outgoing and incoming Property Custodian inventory certification.
- PR-26 Section 403.275 Liability for Property Loss; Section 403.276 Reporting to State Auditor and Attorney General; and Section 403.277 Failure to Keep Records
- PR-29 Equipment Location Form - This form is mailed to a department after an item has been tagged. It provides Property Management with the building and the room location of tagged equipment. It also informs the department of inventory number and description of capital equipment.
- PR-30 Capital Equipment Action Form - Used to notify Property Management when a piece of equipment is being repaired with possibility of replacement.
- PR-31 Request for Removal of Surplus Items - This form is submitted to Property Management when a department has excess/surplus items. A work order is generated from this form.
- ETR Equipment Transfer Request - This form is submitted to Property Management when a department wishes to make an interdepartmental transfer or loans capital equipment to another department or agency.
- F4.1.7 University Receiving Report - This form is submitted to Property Management when a department receives capital equipment direct from the supplier, and not from Shipping & Receiving.
- # Missing/Stolen Property Investigation Checklist - Submitted to the University Police by a department as part of the investigation process then returned to Property Management with the Police Report.
- F4.2 Intra-Campus Requisition - This form is used by departments to grant employees permission to view, in person, surplus information technology equipment.
- 74-194 Missing or Stolen Property Report - Property Management will submit this report to the Attorney General's office within 72 hours of notification that an

item is missing or stolen.

Exhibits

- A *PR-20 - Equipment Cannibalization Record Form*
- B *PR-22 - Instructions for correct procedures in completing annual physical inventory.*
- C *PR-23 - Request for Authority to Remove Equipment from Campus Form*
- D *PR-24 - Property Number Assignment for Equipment Fabricated on Campus Form*
- E *PR-25 - Transfer of Responsibility for Property Form*
- F *PR-26 - Section 403.275 Liability for Property Loss; Section 403.276 Reporting to State Auditor and Attorney General; and Section 403.277 Failure to Keep Records*
- G *PR-29 - Equipment Location Form*
- H *PR-30 - Capital Equipment Action Form*
- I *PR-31- Request for Removal of Surplus Items Form*
- J *ETR - Equipment Transfer Request Form*
- K *F4.1.7 - University Receiving Report*
- L *74-194 - Missing or Stolen Property Report*
- M *F6.1 - Gift and Donation Form*
- N *F4.2 - Intra-Campus Requisition*
- O *Instructions For Transfer of Surplus / Salvage Equipment to TCI*