

21.01.09.C0.01 Accountability and Responsibility for State Property



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Procedure Statement

The property of Texas A&M University-Corpus Christi is controlled in compliance with the State Property Accounting Policy and Procedure Manual, State Property Accounting Process User's Guide and The Texas A&M University System Asset Management Manual.

Reason for Procedure

This procedure establishes accountability of state property and outlines the processes in place to manage said property.

Definitions

Accountable Property Officer: Each department will delegate, in writing, an Accountable Property Officer for the property assigned to their departments or units. By this delegation, Accountable Property Officers are responsible for the physical possession and control of all property entrusted to their activities.

Property: Property shall be defined as fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year from the date of acquisition and rendered into service. It is also defined by the Texas A&M University System as any possession owned by or entrusted to a member of the Texas A&M University System having sufficient value to warrant inclusion in the fixed asset financial reports/centralized property inventory system.

University Property Officer: The University Property Officer reports to the Executive Director of Administrative Services and is responsible for the overall management of university property and the maintenance and control of the centralized property inventory system.

Procedures and Responsibilities

1. GENERAL

- 1.1. The President of Texas A&M University-Corpus Christi is accountable for all property possessed by the university. In accordance with the Property Law of the State of Texas, this accountability is delegated by the President to the University Property Officer and various Accountable Property Officers.
- 1.2. All property included in fixed asset financial reports must be located, tagged with a unique property inventory number, and entered into the centralized property inventory system. In the event property does not have a visible or accessible location in which to affix the asset tag, it is acceptable for the Accountable Property Officer to maintain a dedicated folder consisting of these asset labels for inventory scanning purposes. Examples of this type of asset would be software and submersible scientific equipment.

2. INVENTORY

- 2.1. The University Property Officer will coordinate with each department Accountable Property Officer to ensure an annual physical inventory is conducted.
- 2.2. Each Accountable Property Officer is responsible for the property assigned to his or her department. A computer listing of all property assigned to each department will be provided at least annually by the University Property Officer. The list must be verified, noting specifically any exceptions, and a signed copy must be returned to the University Property Officer. The university may conduct spot check audits of departments. Inventory should be conducted by a team of two or more individuals and be performed by the use of a barcode scanner or manually.

3. PROCEDURES

To assure that university inventory records and inventory control are maintained, the following procedures are prescribed:

- 3.1. **NEW PROPERTY** - All property meeting the criteria for inventory control will be tagged with a Texas A&M University-Corpus Christi property inventory number upon its arrival at central receiving or upon contacting the University Property Officer.
- 3.2. **TRANSFER OF PROPERTY** - University property should not be moved from one department to another without proper authorization. Permanent transfer of property between departments will require completion and approval of a Transfer of Departmental Property (TDP) through the FFX module in Canopy.

- 3.3. **REMOVAL OF PROPERTY FROM THE PREMISES** - An Off-Campus Use Permit is required for university property when taken off campus. This form can be found in the Appendix section of this procedure. Removal of property without authorization is considered a security violation and the employee may be held liable.

If property is removed from the premises, the individual removing it must assume financial responsibility unless he or she is otherwise specifically relieved of such responsibility by the appropriate administrative officer. It is recommended that an Off-Campus Use Permit be completed/updated and reviewed annually.

- 3.4. **PROPERTY TO BE DISCARDED** - When property becomes obsolete, broken beyond reasonable repair, or otherwise useless, the Accountable Property Officer responsible for the property should initiate the property deletion request by completing the Property Deletion Form and submitting it to the University Property Officer for approval. This form can be found in the Appendix section of this procedure.
- 3.5. **PROPERTY TRADE-INS** - When property is to be traded in for new property, a description of the item or items to be traded in, including the inventory number, shall be shown on the requisition for each purchase of such new property.
- 3.6. **PROPERTY LOANED TO ANOTHER DEPARTMENT** - A department loaning equipment to another department will initiate an Inter-Department Property Loan form which will include the inventory number, description, serial number, purpose, and duration of loan. This form can be found in Appendix section of this procedure.
- 3.7. **PROPERTY LOANED TO TEXAS A&M UNIVERSITY-CORPUS CHRISTI BY A VENDOR OR GOVERNMENT AGENCY** - Departments must submit a written list of the property being loaned to the University Property Officer to have on file and must also report any changes to original list.
- 3.8. **MISSING OR STOLEN PROPERTY** - Departments are required to report any stolen or missing items as soon as possible to the University Property Officer for proper action. Each Accountable Property Officer should notify the University Property Officer within 24 hours of identifying missing or stolen property. Stolen property should be reported to the proper police authorities within 48 hours of identifying a theft of property.

4. **SURPLUS AND SALVAGE PROPERTY**

- 4.1. Surplus/salvage property that is not transferred between departments must be transferred to the Central Receiving department. Texas A&M University-Corpus Christi will publicize via the Texas Higher Education Coordinating Board website (<http://www.thecb.state.tx.us>) all instructional material and all data processing equipment designated as surplus. Posting on the Texas Higher Coordinating Board

will allow for the direct transfer of instructional material or equipment to a public school or rural hospital, in lieu of disposal of the property in a surplus property sale. Each posting will remain active on the website until all items are transferred to another state agency, political subdivision, or assistance organization, or for ten (10) days, whichever occurs first. Any data processing equipment not transferred to another qualifying agency within the ten (10) days shall be transferred to the Texas Department of Criminal Justice (TDCJ) Industries Program. An itemized list will be transmitted to the TDCJ for their acceptance or rejection. If the TDCJ accepts the items, arrangements will be made for pick-up within 30 days. If the TDCJ does not pick-up items within 30 days or rejects items, said items will be sold in the next online surplus property sale. Other items on the website posting that do not sell within ten (10) days will also be included in the surplus property sale.

- 4.2. Surplus items include inventory and non-inventory items. Items such as vehicles and large equipment will be listed with a designated minimum price. The price posted will be the acquisition cost less depreciation or salvage value, whichever is greater. All items listed with a price will also include the wording “or best offer” to indicate a negotiated price is possible.

5. USES OF UNIVERSITY PROPERTY

Each employee is responsible for using university property for official business only, except as noted in university procedure *29.01.99.C1.01, IT Acceptable Use and Privacy*. At no time should university property be used for personal gain, except as permitted by system regulation *33.04.01, Use of System Resources for External Employment*.

6. GIFTS OF PROPERTY OR EQUIPMENT

All gifts or offers of property or equipment to the university must be reported to the University Property Officer as well as Institution Advancement upon formal acceptance. When the University Property Officer is notified in writing of the acceptance, gifts will be given an inventory number and will be tagged, if applicable.

Related Statutes, Policies or Requirements

[State Property Accounting \(SPA\) Process User's Guide](#)

[Texas A&M University System Asset Management Manual](#)

System Regulation [21.01.09, Fixed Asset Management](#)

System Regulation [33.04.01, Use of System Resources for External Employment](#)

University Procedure [29.01.99.C1.01, IT Acceptable Use and Privacy](#)

This procedure supersedes:

- *21.99.05.C1.01, Accountability and Responsibility for State Property*

Appendix

[Notification of Transfer Form](#)

[Off-Campus Use Permit Form](#)

[Property Deletion Form](#)

[Inter-Department Property Loan Form](#)

Contact Office

Contact for clarification and interpretation: Executive Director of Administrative Services
(361) 825-2183