

UNIVERSITY PROCEDURES
TEXAS A&M UNIVERSITY-CORPUS CHRISTI

21.99.05. C1.01 Accountability and Responsibility for State Property

Approved November 3, 1999

Revised January 31, 2012

Supplements System Regulation 21.99.05

1. GENERAL

- 1.1 The furniture and equipment inventory of Texas A&M University-Corpus Christi is controlled in compliance with the State Property Accounting Policy and Procedure Manual, State Property Accounting System User's Manual and The Texas A&M University System Equipment Management Manual.
- 1.2 The President of Texas A&M University-Corpus Christi is accountable for all real and personal property possessed by the University. In accordance with the Property Law of the State of Texas, this accountability is delegated by the President to various component administrators.
- 1.3 In the event of a change in component administrators, the inventory of equipment and furniture will be verified by the University Property Officer. It will be the responsibility of the incoming component administrator to satisfy himself or herself that all items of property are present and in good condition before accepting responsibility for property.
- 1.4 Property acquired by the University must be located, tagged with a University bar code inventory number and entered into the computerized program for property inventory.

2. DEFINITIONS

2.1 Accountable Property Officer

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

2.3 Property Officer

The Property Officer who reports to the Director, Contracts & Property, is responsible for the overall management of the University equipment and is responsible for the maintenance and control of the central inventory system.

3. INVENTORY

- 3.1 An annual physical inventory is conducted by the Accountable Property Officer, and a report is submitted by the Property Officer to the Texas Comptroller of Public Accounts in accordance with the state guidelines.

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- 3.2 Each of the University's component administrators is responsible for the equipment and furniture assigned to his or her component. A computer listing of all furniture and equipment assigned to each component will be provided at least annually by the University Property Officer. The list must be verified, noting specifically any exceptions and a signed copy returned to the Property Officer. The University will conduct an audit of all property at least annually. The physical inventory will be assigned to persons who have no normal responsibilities for the entering or reporting of personal property to conduct the inventory. Inventory should be conducted by a team of two or more individuals and be performed by the use of a barcode scanner or manually.

4. PROCEDURES

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

- 4.1 **NEW EQUIPMENT AND FURNITURE** - All equipment and furniture meeting the criteria for inventory control will be tagged with an A&M-Corpus Christi inventory bar code control number upon its arrival at central receiving or upon contacting the Property Officer.
- 4.2 **TRANSFER OF EQUIPMENT OR FURNITURE** - University property must not be moved from one department to another without proper authorization. Permanent transfer of property between departments will require completion of a Notification of Transfer (Attachment A). The Accountable Property Officer transferring the equipment, the Accountable Property Officer receiving the equipment, and the Property Officer, all must sign the form.
- 4.3 **REMOVAL OF STATE PROPERTY FROM THE PREMISES** - An Off-Campus Permit (Attachment B) is required before any University equipment or furniture may be removed from the campus. Removal of property without such written authorization is considered a security violation and may be considered misuse of funds.

If State 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. Security officers will challenge removal of State property by employees or service representatives who do not have a permit. University property or equipment may not be used for personal gain or in competition with private enterprise.

- 4.4 **EQUIPMENT TO BE DISCARDED** - When equipment becomes obsolete, broken beyond reasonable repair, or otherwise useless, the Accountable Property Officer responsible for the equipment should notify the Property Officer and initiate the Property Deletion Request (Attachment C) and submit it to the Property Officer for approval.

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- 4.5 **TRADE-IN EQUIPMENT** - When equipment is to be traded-in on new equipment, 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 equipment.
- 4.6 **EQUIPMENT LENT TO ANOTHER DEPARTMENT** - A department loaning equipment to another department will maintain a written request on file which will include the inventory number, description, serial number, purpose of the loan and duration of loan.
- 4.7 **EQUIPMENT LOANED TO A&M-CORPUS CHRISTI BY A VENDOR OR GOVERNMENT AGENCY** - Departments must submit a written list of the equipment to the Property Officer to have on file and must also report any changes to original list.
- 4.8 **DAMAGED, MISSING, OR STOLEN PROPERTY** - Departments are required to report any damaged, stolen, or missing items as soon as possible to the Property Officer for proper action. Each Accountable Property Officer will notify the Property Officer within 24 hours of identifying missing equipment. Stolen property must be reported to the proper police authorities within 48 hours of identifying a theft of personal property.
- 4.9 **DELETION OF INVENTORY** - If property must be deleted from the inventory (due to loss, theft, destruction, etc.), the University Property Officer should be notified and provided with justification for the deletion request. If the request is determined to be appropriate, the University Property Officer will communicate with the State Auditor and secure the approval of that office prior to deleting the property from the inventory.

5. SURPLUS AND SALVAGE PROPERTY

- 5.1 Items of surplus/salvage that are not transferred between departments must be transferred to the Surplus Property Office. Texas A&M University-Corpus Christi will publicize via the Texas Higher Education Coordinating Board Web Site, at <http://www.theccb.state.tx.us>, all instructional material and all data processing equipment designated as surplus. This procedure will allow for the direct transfer of instructional material or equipment to a public school or rural hospital, as stated in SB 74 in lieu of disposal of the property in a surplus property sale.
- 5.2 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 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.
- 5.3 Each posting will remain active on the web site until all items are transferred to another state agency, political subdivision or assistance organization, or for 30 days, whichever occurs first. Any data processing equipment not transferred to another qualifying agency within the 30 days shall be transferred to the Texas Department of Criminal Justice Industries Program (TCI). An itemized list will be transmitted to TCI for their acceptance

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or rejection. If TCI accepts the items, arrangements will be made for pick-up within 30 days. If TCI does not pick-up items within 30 days or rejects items, said items will be sold in the next surplus property sale. Other items on web site posting that do not sell within 30 days will also be included in the surplus property sale.

6. USES OF UNIVERSITY PROPERTY

University property shall be used only for official business. No employee of the University shall use for his or her own personal benefit or pleasure any such property except books and materials from the library and other such items of well-established use. Any off-campus use of University equipment must have proper authorization and prior written approval of the Property Officer.

7. GIFTS OF PROPERTY OR EQUIPMENT

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

Contact for Interpretation: Executive Vice President for Finance & Administration