

PROPERTY OFFICERS MANUAL



**Prepared by
The Division of Property
Ross Campbell, Director**

**OFFICE OF THE STATE AUDITOR
STACEY PICKERING, AUDITOR**

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The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age or disability.

FOREWORD

The Division of Property is an integral part of the organization of the Office of the State Auditor under the administration of the State Auditor. The Divisions primary duty is to perform property verification in state entities. The Division is responsible for maintaining a master inventory for all state agencies and universities. In addition, it is the responsibility of the Division of Property to assure that state statutes, regulations and procedures are followed in regard to additions and deletions of fixed assets.

It is the responsibility of each agency or university to account for each item of property. It is suggested that each agency or university conduct an audit annually, and as division or department directors change.

This Property Manual is to be used as a reference document, and its intended purpose is to assist property officers in maintaining an effective property system. Revisions will be provided as rules and procedures are updated. Any suggestions for improvement which can be incorporated in future revisions of this manual will be welcomed. Additional information can be obtained by calling the Property Division at (601) 576-2712.

ROSS CAMPBELL
Director of Property

INTRODUCTION

GENERAL

The fixed assets reporting system has two major functions. It provides statewide information applicable to property (fixed assets) owned by each state agency and university, and it ensures the agencies and universities are reconciling their financial records with the records of the Division of Property of the Office of the State Auditor, hereinafter referred to as "State Property Office." The latter function enhances credibility of statewide information being reported by agencies to the Auditor.

SYSTEM CYCLE

The system cycle begins at the agency or university level with the preparation of *Forms A, B, C, D, F, 873, PSR-961* and *CP2*. After forms are properly completed and signed, they are submitted to the State Property Office for processing.

Upon receiving forms from the agency, the State Property Office will review them for completion of all data elements and clerical accuracy. After determining information reported is ready for processing, it will be entered into the fixed assets reporting system of the State Property Office.

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CHAPTER I - DEFINITIONS

Property Officer shall mean any person the state agency or university reports in writing to the State Property Office who has designated responsibility as its property officer. The property officer shall submit regular reports to the State Property Office.

Property is defined as all furniture, vehicles, equipment and other state property having a useful life expectancy of at least one year and the cost of which is \$1000 or more. It does not include carpeting (excluding area rugs), draperies, plants, installed floor-to-ceiling partitions, window shades or blinds, mattress/box springs, water heaters, installed drinking fountains, museum acquisitions, library books, films or archival collections. All items under \$1000 in value are not required to be placed on inventory excluding specialty items. However, they are required to have an agency "Property of" sticker applied.

State Property Office shall mean the Division of Property, which is a division of the Office of the State Auditor located in Jackson, Mississippi. Its function is to enhance the credibility of the statewide information being reported by agencies and universities to the State Auditor.

Document Descriptions

Form A is used by state agencies and universities to report their land inventory. This form is to be used for both additions and deletions.

Form B is designed for the reporting of an agency or university building inventory. This form is to be used for both additions and deletions.

Form C is designed to report all additions of furniture and equipment to the State property inventory. The primary data elements include all items of equipment, furniture, etc., with a cost or value of \$1000 or more (and all items listed to be added regardless of price, see page 5). These items are to be included in the inventory report as soon as the requisitioned items have been received, and the voucher has been paid.

Form D is to be used to report deletions of property from the State property inventory. Each item to be deleted must be listed exactly as originally reported on Form C. Accompanying each Form D shall be either a copy of Form 873 with a receipt from the receiving agency, the original copy of PSR-961 for salvaged items (with notarized affidavit and law enforcement entity's report for stolen items) or original Form CP2.

Form F is a summary statement that reports the beginning balance, additions, deletions and ending balance of the five major fixed assets groups -- furniture and equipment, books, land, buildings, improvements (infrastructure), and lease purchases. This form must be completed on or before the fifteenth day of the month -- even if no inventory changes have been made during the month.

Form G is designed for requesting new manufacturers' abbreviation codes and new item description codes.

Form CP2 is to be used for disposal of computer and telecommunications items sold, traded in, transferred or salvaged.

Form 873 is a request for authority to dispose of personal property by methods of transfer, sale or trade on the next monthly report. A signed receipt for property sold, traded-in or transferred must accompany Form 873.

Location Registers shall be submitted by each agency or university for reference, showing each location used by the agency or university with the abbreviation used.

Form PSR-961 is a report prepared by the Property Officer requesting authorization to salvage and delete property which has become obsolete, worn out, not salable and/or of no value to a state agency. Form PSR-961 must be accompanied by a notarized affidavit, law enforcement entity's report and a NCIC report when property is stolen.

Chapter 1 - Definitions

Notarized Affidavit is a written statement notarized by a notary public detailing the loss of equipment.

Buildings - Buildings are permanent structures for housing persons or state property, and include fixtures attached to and forming a permanent part of the building.

The cost of the building includes all labor, material and professional services required to construct the building. Included are insurance, interest and other indirect costs incurred during construction to put the building into its intended use.

The valuation of improvements added to the asset includes all costs incurred to complete the improvement. The inclusion in the building account of expenditures for improvements is susceptible to the same rules as for inclusion of expenditures on the building itself; namely, they are necessary for the intended use of the improvement, and the life of the object of expenditure is equal to that of the building itself.

Equipment and furnishings whose expected life is less than that of the building are not included in the cost of the building, but are placed in the category of "equipment."

Land Improvements - Land Improvements are categorized as fencing, bleachers, landscaping, yard lighting, paths, athletic fields, parking lots, retaining walls, etc.

All have in common that the improvements become an integral part of the land and are necessary to prepare or improve the land for its intended use.

It is the general policy of the Office of General Services that expenditures for capital improvements (land and buildings) be made only on property owned by the State of Mississippi.

Infrastructure shall mean and include assets such as streets, roads, bridges, drainage systems, traffic signal systems, street lighting, irrigation systems, fiber optic cabling systems, etc. These assets are capital expenditures independently capitalized. **(Infrastructure**

should be combined with Land Improvements).

Equipment - Equipment as an asset category is reserved for expenditures meeting the following tests:

1. They are for acquisition of visible, tangible state property.
2. They are non-consumable in nature.
3. Their anticipated life is at least one year.
4. If the cost of acquisition is \$500 or more (and all items listed to be added regardless of price, see page 5), the equipment shall be on the inventory.

Equipment is usually categorized into types. The categories used depend to a large extent on life expectancy, mobility, categorization of similar assets and the administrative area of use of the asset.

Fixed Assets - are assets of long term character, non-consumable in nature, and are intended to be held or used. These include land, buildings, improvements, machinery, furniture and other equipment whose costs exceed \$500 (and all items listed to be added regardless of price, see page 5). All of the costs required to get the assets in existing condition and location are capitalized (i.e., cost of negotiations, finders fees, installation, breaking in, etc.)

Land - The total asset value of land includes two basic elements - acquisition cost and costs to prepare land for its intended use. The acquisition cost of land includes the purchase price of the real estate parcel together with all ancillary expenses up to and including transfer of title. These consist specifically of the contract price, tax liabilities assumed, expenses for settling other liens against the property, title search and legal fees.

Land may also be acquired by exercise of the right of eminent domain. Here the award to the land holders becomes the equivalent of purchase price and is treated similarly to land purchased.

The cost of land received as a gift or donation is usually established by appraisal and recorded at its fair market value.

State Agency shall mean and include all the various state agencies, offices and departments, boards, commissions and institutions. It shall also include any agency or agencies financed entirely by federally granted funds.

Furniture shall be construed to include desks, chairs, tables, seats, filing cabinets, bookcases and all other items of a similar nature, as well as dormitory furniture, appliances and all other items of personal property generally referred to as *home, office or school furniture*.

Lease Purchase Acquisitions acquired pursuant to §31-7-10 (state agencies) and §37-101-413 (universities) are required to be maintained on a leased purchase data base. Lease purchase items should not be included with the regular capitalized items. When the lease purchase contract matures, lease purchase items should be added to the regular capitalized inventory.

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CHAPTER II - FIXED ASSET POLICY

Statement of General Policy (Fixed Asset Reporting)

All agencies and universities are required to maintain a complete and current inventory list of each property item (Section 29-9-21) which costs \$1000 or more unless the items purchased fall within the groups listed below. These items will be reported as equipment, regardless of their purchase value.

- Weapons
- Cameras and camera equipment (greater than \$250)
- Two-way radio equipment
- Televisions (greater than \$250)
- Lawn maintenance equipment
- Cellular telephones
- Computer and computer equipment (greater than \$250) (see page 9)
- Chain saws
- Air compressors
- Welding machines
- Generators
- Motorized vehicles

The fixed asset reporting system has two major functions. It provides statewide information applicable to property (Fixed Assets) owned by each state agency or university, and it ensures the agencies and universities are reconciling their financial records with the records of the State Property Office.

Property Inventory Requirements

Sections 29-9-1 through 29-9-21, Mississippi Code of 1972, Annotated, cover the inventory requirements for state property.

Section 29-9-1, Mississippi Code of 1972, Annotated, states that the State Auditor of Public Accounts shall require the heads of all state agencies to make an inventory of all land, buildings, equipment, furniture and other state property owned by or under the control of the respective agencies. The inventories shall be

Section 29-9-21, Mississippi Code of 1972, Annotated, provides for more accurate, detailed and readily available inventory information on all

made on forms to be prescribed and furnished by said Auditor.

Section 29-9-3, Mississippi Code of 1972, Annotated, requires that inventories show the name, description, serial number, purchase or construction date, the cost or purchase price of each article or piece of property, and any further information which the State Auditor may require.

These forms shall be completed and filed by the property officer of each agency or university.

Section 29-9-13, Mississippi Code of 1972, Annotated, requires that representatives of the State Department of Audit under the direction of the State Auditor of Public Accounts, in making regular audits of the different state agencies, shall reconcile all invoices and records with the agencies' property inventories, and shall make a check or physical audit of the actual items or properties shown on their inventories and related records. Each state agency shall furnish a competent person or persons to assist in this check or physical audit.

Section 29-9-17, Mississippi Code of 1972, Annotated, states if any officer or employee of any state agency shall refuse or fail to make any inventory in the manner prescribed by the State Auditor, the State Auditor shall proceed to make, or cause to be made, the inventory, and the expense thereof shall be personally borne by said officer or employee, and he shall be responsible on his official bond for the payment of the expense.

In the event that an examination conducted pursuant to this section finds items included on an agency's inventory which are missing and otherwise unaccounted for, the State Auditor has the authority to proceed under the provisions of Section 7-7-211, Mississippi Code of 1972, Annotated to recover the value of the missing items. The demand shall be made against the head of the agency, the agency's property officer and/or the appropriate officer or employee, if identified.

state property, said records to be maintained on machine equipment in the office of the auditor of public accounts. It shall be the duty of the Auditor

to maintain his records complete and current and make such reports to the Governor and the legislature whenever required, or when the said Auditor, in his discretion, finds it necessary to make other and additional reports.

As a result of this directive, the fixed assets reporting system was developed for use by the state agencies and universities in order to provide statewide property information.

Primary Inventory

Primary inventory includes all equipment purchases of \$1000 or more (and all items listed to be added regardless of price, see page 5) that are required to be numbered and included on the property inventory list of any department and reported to the State Property Office. It is the responsibility of the Property Officer to attach labels to all primary inventory items in areas where they can be readily seen without having to move the item for identification. It is the responsibility of the department chairperson or his designee to assist the Property Office in identifying and labeling these items.

Internal Agency Audits

Agency or university policy should require their internal Property Officer annually perform a physical inventory within each department. The internal Property Office should attempt to schedule department audits so it will not interfere with normal departmental functions, if at all possible. Department heads should be responsible for assigning a competent person to accompany the property auditor into each location where equipment may be located. Although the property auditor is available to assist in any manner in identifying all items of equipment, it is the department head's responsibility to locate and identify all equipment items. In addition to locating the items, the property officer will also update the equipment location if it is not as indicated on the equipment list.

During the physical audit, the property auditor will also attach labels to any item of equipment or furniture purchased under the required reporting value for the primary inventory.

Donated Equipment

After the physical inventory is completed and the internal Property Officer has had an opportunity to review the results, the internal Property Office will contact the department head about the missing item(s) to determine if further assistance is needed in locating the missing item(s) or to determine whether the department plans to account for the missing item(s), or have the missing item(s) deleted from their inventory with proper documentation. Procedures for deletion and transfer of equipment items are covered in this section.

Changes in Department Heads

Before a department head departs from the agency or university, he/she should contact the internal Property Office and request a complete physical inventory prior to departure so that discrepancies can be resolved.

When the new department head assumes control of the department, the internal Property Office should be notified so a complete and current inventory list can be forwarded to the new department head so he/she or the designee can complete a "self-audit" and accept responsibility for the departmental inventory. The internal Property Office should be available for assistance with this inventory, if requested.

Purchases Through Mississippi Surplus Property Commission

Equipment items acquired through Mississippi Surplus Property Commission having an fair market value of \$1000 or more (and all items to be added regardless of price, see page 5) shall be added to the inventory list of the department. It is the responsibility of the Purchasing Department of the agency or university to provide the internal Property Office with a copy of the purchase receipt from Surplus Property. Items of equipment acquired through Surplus Property are added at the fair market price not the purchase price of the item.

Property or equipment donated to a state agency or university having a fair market value of 10500

or more (and all items listed to be added regardless of price, see page 5), must be included on the departmental equipment list that is reported to the State Property Office. If the value of the donated item is unknown, the agency or university shall include the item on property inventory at its fair market value at the time of donation. In the event the item is included at its fair market value, the agency or university will be required to maintain adequate documentation to justify how it arrived at the fair market value.

Lease/Purchase

Lease Purchase equipment acquired pursuant to §31-7-10 (state agencies) or §37-101-413 (universities) are to be reported to the Property Division. Assets acquired by lease purchase agreement may be reported on a separate data base and not included with a regular capitalized assets. Lease purchase additions and deletions will be reported on the same file layout as regular inventory and the "F Form" will indicate the monthly adjustments.

When lease purchase contracts mature, the lease purchase records should be adjusted.

The acquisition code of "z" should be adjusted to indicate "cz". This adjustment will move the leased asset from the lease purchase file to the regular capitalized asset file.

Items purchased under the lease purchase option should be included in the lease purchase inventory at the price by the entity, excluding any finance or interest charges.

Lost or Stolen Property

Property deleted from the inventory because of theft or robbery shall be reported on Form D the month the loss is discovered. Such deletions shall be accompanied by an executed Form 961, Property Salvage Report, which includes a notarized affidavit signed by the executive head of the agency, the person in charge of property records and the employee directly responsible for the property which was stolen or lost. All lost or stolen property shall be reported to the proper local law enforcement entity. A copy of the law enforcement entity's report and the NCIC report shall be attached to the Form 961. One copy of

the affidavit shall be attached to the monthly inventory report, Form D, and one copy shall be retained in the agency's files for inspection by the Office of the State Auditor.

Restriction on Use of Public Property

Section 25-4-105, Mississippi Code of 1972, Annotated states that no public servant shall use his official position to obtain pecuniary benefit for himself other than that compensation provided for by law, or to obtain pecuniary benefit for any relative or any business with which he is associated.

Sale or Trade of Property

Property may be sold by public auction, sealed bids, or private treaty negotiated sale. Property which is no longer utilized by an agency or university or which is obsolete or inoperable and still has a residual value may be traded in to acquire new equipment.

Form 873 must be initiated for sales and trade-ins and must be authorized by the Office of Purchasing and Travel and by the Department of Audit.

Sale or trade of computer and telecommunication equipment will follow the same process as other equipment, however, form CP2 shall be used. Approval from ITS is not required.

Transferring Property to Other Governing Authorities

Property may be transferred to any institution, department or agency of the State of Mississippi, or any political subdivision or local governing authority of the state. Form 873 must be initiated. Approval is NOT required from the Office of Purchasing and Travel for a transfer. Submit form 873 with receipt of property with monthly property reports.

Transfer of computer and telecommunication equipment must be initiated on form CP2. Submit form CP2 with receipt of property with monthly property reports. Approval from ITS is not necessary.

Chapter II - Fixed Asset Policy

All transfers of property must be channeled through the receiving agency university property officer.

Transfers of equipment to Public Schools are to be transferred to the School District not to individual schools. The school district fixed asset manager must be aware of transfers.

NOTE: For specific guidelines for sale, trade and transfers, refer to Chapter VIII, Procedures for Selling, Transfer or Trading Personal Property, Procurement Manual, Office of Purchasing and Travel, DFA.

Temporary Loan or Internal Transfers

When a temporary loan or transfer of property between departments, divisions or agencies

is made, a memorandum receipt will be furnished to the head of the department or division to which the equipment or other property is assigned since he/she will be held responsible for the safekeeping of the property.

When an item of property is assigned to anyone, that person will furnish a memorandum receipt to the internal Property Officer requiring the signature of the executive head of the agency showing his concurrence.

Marking of Motor Vehicles

All state vehicles owned or leased by any agency of the State shall have a permanent decal or paint on both sides of the vehicle in letters at least three (3) inches in height and on the rear in letters not less than one and one-half (1 ½) inches in height, stating the name of the state agency or university. The marking must be in a color which is in contrast with the color of the vehicle. Section 25-1-87, Mississippi Code of 1972, Annotated, allows a few exemptions of marking for law enforcement vehicles.

The State Property Office is required to report to the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) vehicles with improper markings, as well as those which have no markings at all.

Unmarked Vehicles

Section 25-1-87, Mississippi Code of 1972, Annotated, allows the Governor to authorize specific use of unmarked vehicles only in instances where such identifying marks will hinder official investigations. In the event the request is granted, the Governor shall furnish the Office of the State Auditor with a copy of his written authority for the use of the unmarked vehicle. Persons desiring to use unmarked vehicles should contact the Purchasing Department.

Guidelines for Accounting for Confiscated Weapons on State Property Inventories

A. All weapons confiscated by a duly appointed peace officer should not be disposed of without an Order from a court of competent jurisdiction.

Confiscated weapons are to be held as evidence until a Court Order is issued dictating the method of disposal.

B. A court of competent jurisdiction should order, either by forfeiture under Section 97-37-3, Mississippi Code of 1972, Annotated, or by a civil action for forfeiture, one of the following methods be employed to dispose of the confiscated weapon:

1. The confiscated weapon be disposed of by public auction;
2. The confiscated weapon be placed upon the property inventory of the state institution; or
3. The confiscated weapon be destroyed.

C. If the Order requires the confiscated weapon be disposed of by public auction, the following is required:

The confiscated weapon should be surrendered to the sheriff of the county in which said property was confiscated as required by Section 25-1-51, Mississippi Code of 1972, Annotated.

1. A copy of the Order requiring the confiscated weapon be sold should be provided to the county sheriff with documentation identifying each weapon by description and serial number.
2. A receipt of each weapon containing its description and serial number should be obtained from the county sheriff and retained in the institution's files with the related Court Order.
3. Confiscated weapons ordered by a court to be sold are not to be placed on state inventory.

D. If the Order requires the confiscated weapon be placed on the property inventory of the institution, the following is required:

The confiscated weapon should be accounted for under the rules and regulations promulgated by the Mississippi Property Officers Manual, as are other personal property items acquired by the institution.

E. If the order requires the confiscated weapon be destroyed, the following is required:

1. The Order should contain a clear and precise method of destruction.
2. A return from the officer ordered to destroy the weapon shall be filed. The record of return should include the following:
 - a. A sworn statement from the officer that the weapon was destroyed as ordered;
 - b. Photographs or two statements from witnesses evidencing the weapon's destruction; and
 - c. A file maintained by the institution containing the Court Order, the officer's sworn statement and the supporting evidence.

3. Confiscated weapons ordered by a court to be destroyed are not to be placed on state inventory.

Property Inventory of Computer Equipment

Each **major** computer component, such as a **central processing unit (CPU), terminal, printer, external hard disk drive shall have a unique inventory number assigned.** A personal computer monitor shall not require a unique inventory number. External devices such as the keyboard, modem, mouse and other light pen devices whose costs are under \$1000 also shall not require a unique inventory number. All internal computer components such as network/communication boards, internal telephone modems, etc. shall not require a unique inventory number assigned.

However, the value of these computer components are included with the initial purchase cost of a major computer component.

For proper cost assessment of computer component, unit cost should be requested from vendor. However, the agency or university can provide a reasonable estimate of the cost of each computer component when itemized costs are unavailable.

The unit price of each computer upgrade costing over \$500.00 must be capitalized with the value of the major computer component, which has been assigned a unique inventory number, e.g. price of a network board must be added to the cost of the CPU.

Inventory tags should be placed in a clearly visible and consistent location to facilitate inspection and inventory audit.

Cancellation and Disposal Procedures for Computers and Telecommunication Equipment

A. Salvaged equipment

Disposal of computer/ telecommunication equipment which has become obsolete, worn out, not salvageable and/or of no value to the state **does not require MDITS approval.**

Form CP2 must be properly completed and submitted with the monthly property report. Form CP2 must be signed by the salvage committee.

B. Lost/stolen equipment

Documentation of computer/telecommunication equipment which is lost or stolen **does not require MDITS approval**. Form CP2 must be accompanied by a notarized affidavit and law enforcement entity's report when property is lost or stolen.

C. Transfers of property

Computer/telecommunication equipment transfers to other state agencies or universities **do not require MDITS approval**. Form CP2 must be properly completed, indicating the agency/university receiving the equipment, and a signed receipt from the agency/university must be attached.

D. Sales of computer/ telecommunications equipment

Follow the same procedures used for selling other agency or university equipment as specified in Chapter 8 of the Procurement Manual Office of Purchasing and Travel, DFA.

***NOTE: Only Form CP2 should be submitted with property reports for deletion of computer/telecommunications equipment. A signed receipt for property sold, traded-in or transferred must accompany Form CP2. A transfer of property must be channeled through the receiving agency or university property officer. Forms 873 and 961 are not the appropriate deletion forms for computer/telecommunications equipment.**

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CHAPTER III - LAWS GOVERNING PROPERTY AND PROCUREMENT

Section 7-7-211 - Powers and Duties of the State Auditor.

The department shall have the power and it shall be its duty:

(a) To identify and define for all public offices of the state and its subdivisions generally accepted accounting principles as promulgated by nationally recognized professional organizations and to consult with the State Fiscal Officer in the prescription and implementation of accounting rules and regulations;

(b) To prescribe, for all public offices of regional and local subdivisions of the state, systems of accounting, budgeting and reporting financial facts relating to said offices in conformity with legal requirements and with generally accepted accounting principles as promulgated by nationally recognized professional organizations; to assist such subdivisions in need of assistance in the installation of such systems; to revise such systems when deemed necessary, and to report to the Legislature at periodic times the extent to which each office is maintaining such systems, along with such recommendations to the Legislature for improvement as seem desirable;

(c) To study and analyze existing managerial policies, methods, procedures, duties and services of the various state departments and institutions upon written request of the Governor, the Legislature or any committee or other body empowered by the Legislature to make such request to determine whether and where operations can be eliminated, combined, simplified, and improved;

(d) To post audit each year and, when deemed necessary, pre-audit and investigate the financial affairs of the departments, institutions, boards, commissions or other agencies of state government, as part of the publication of a comprehensive annual

(g) To make written demand, when necessary, for the recovery of any amounts representing public funds improperly withheld, misappropriated and/or otherwise illegally expended by an officer, employee or administrative body of any state, county or other public office, and/or for the recovery of the value

financial report for the State of Mississippi. In complying with the requirements of this subsection, the department shall have the authority to conduct all necessary audit procedures on an interim and year-end basis;

(e) To post-audit and, when deemed necessary, pre-audit and investigate separately the financial affairs of (i) the offices, boards and commissions of county governments and any departments and institutions thereof and therein; (ii) public school districts, departments of education and junior college districts; and (iii) any other local offices or agencies which share revenues derived from taxes or fees imposed by the State Legislature or receive grants from revenues collected by governmental divisions of the state; the cost of such audits, investigations or other services to be paid as follows: Such part shall be paid by the state from appropriations made by the Legislature for the operation of the State Department of Audit as may exceed the sum of One Hundred Dollars (\$100.00) per day for the services of each staff person engaged in performing the audit or other service, which sum shall be paid by the county, district, department, institution or other agency audited out of its general fund or any other available funds from which such payment is not prohibited by law;

(f) To post-audit and, when deemed necessary, pre-audit and investigate the financial affairs of the levee boards; agencies created by the Legislature or by executive order of the Governor; profit or nonprofit business entities administering programs financed by funds flowing through the State Treasury or through any of the agencies of the state, or its subdivisions; and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities which annually submit an audit prepared by a qualified certified public accountant using methods and procedures prescribed by the department;

of any public property disposed of in an unlawful manner by a public officer, employee or administrative body, such demands to be made (i) upon the person or persons liable for such amounts and upon the surety on official bond thereof, and/or (ii) upon any individual, partnership, corporation or association to whom the

illegal expenditure was made or with whom the unlawful disposition of public property was made, if such individual, partnership, corporation or association knew or had reason to know through the exercising of reasonable diligence that the expenditure was illegal or the disposition unlawful. Such demand shall be premised on competent evidence, which shall include at least one (1) of the following: (i) sworn statements, (ii) written documentation, (iii) physical evidence, or (iv) reports and findings of government or other law enforcement agencies. Other provisions notwithstanding, a demand letter issued pursuant to this subsection shall remain confidential by the State Auditor until the individual against whom the demand letter is being filed has been served with a copy of such demand letter. If, however, such individual cannot be notified within fifteen (15) days using reasonable means and due diligence, such notification shall be made to the individual's bonding company, if he or she is bonded. Each such demand shall be paid into the proper treasury of the state, county or other public body through the office of the department in the amount demanded within thirty (30) days from the date thereof, together with interest thereon in the sum of one percent (1%) per month from the date such amount or amounts were improperly withheld, misappropriated and/or otherwise illegally expended. In the event, however, such person or persons shall refuse, neglect or otherwise fail to pay the amount demanded and the interest due thereon within the allotted thirty (30) days, the State Auditor shall have the authority and it shall be his duty to institute suit, and the Attorney General shall prosecute the same in any court of the state to the end that there shall be recovered

the total of such amounts from the person or persons and surety on official bond named therein; and the amounts so recovered shall be paid into the proper treasury of the state, county or other public body through the State Auditor;

(j) In any instances in which the State Auditor is or shall be authorized or required to examine or audit, whether pre-audit or post-audit, any books, ledgers, accounts or other records of the affairs of any public hospital owned or owned and operated by one or more political subdivisions or parts thereof or any combination thereof, or any school district, including activity funds thereof, it shall be sufficient compliance therewith, in the discretion of the State Auditor, that such

(h) To investigate any alleged or suspected violation of the laws of the state by any officer or employee of the state, county or other public office in the purchase, sale or the use of any supplies, services, equipment or other property belonging thereto; and in such investigation to do any and all things necessary to procure evidence sufficient either to prove or disprove the existence of such alleged or suspected violations.

The Department of Investigation of the State Department of Audit may investigate, for the purpose of prosecution, any suspected criminal violations of this chapter. For the purpose of administration and enforcement of this chapter, the enforcement employees of the Department of Investigation of the State Department of Audit have the powers of a peace officer of this state only over those persons under indictment or at the direction of another duly authorized law enforcement agency having jurisdiction over the case. All enforcement employees of the Department of Investigation of the State Department of Audit hired on or after July 1, 1993, shall be required to complete the Law Enforcement Officers Training Program and shall meet the standards of the program.

(i) To issue subpoenas, with the approval of, and returnable to, a judge of a chancery or circuit court, in term time or in vacation, to examine the records, documents or other evidence of persons, firms, corporations or any other entities insofar as such records, documents or other evidence relate to dealings with any state, county or other public entity. The circuit or chancery judge must serve the county in which the records, documents or other evidence is located; or where all or part of the transaction or transactions occurred which are the subject of the subpoena;

examination or audit be made from the report of any audit or other examination certified by a certified public accountant and prepared by or under the supervision of such certified public accountant. Such audits shall be made in accordance with generally accepted standards of auditing, with the use of an audit program prepared by the State Auditor, and final reports of such audits shall conform to the format prescribed by the State Auditor. All files, working

papers, notes, correspondence and all other data compiled during the course of the audit shall be available, without cost, to the State Auditor for examination and abstracting during the normal business hours of any business day. The expense of such certified reports shall be borne by the respective hospital, or any available school district funds other than minimum program funds, subject to examination or audit. The State Auditor shall not be bound by such certified reports and may, in his or their discretion, conduct such examination or audit from the books, ledgers, accounts or other records involved as may be appropriate and authorized by law.

(k) The State Auditor shall have the authority to contract with qualified public accounting firms to perform selected audits required in subsections (d), (e) and (f) of this section, if funds are made available for such contracts by the Legislature, or if funds are available from the governmental entity covered by subsections (d), (e) and (f). Such audit shall be made in accordance with generally accepted standards of auditing, with the use of an audit program prepared by the State Auditor, and final reports of such audits shall conform to the format prescribed by the State Auditor. All files, working papers, notes, correspondence and all other data compiled during the course of the audit shall be available, without cost, to the State Auditor for examination and abstracting during the normal business hours of any business day.

(l) The State Auditor shall have the authority to establish training courses and programs for the personnel of the various state and local governmental entities under the jurisdiction of the office of the State Auditor. The training courses and programs shall include, but not be limited to, topics on internal control of funds, property and equipment control and inventory, governmental accounting and financial reporting, and internal auditing. The State Auditor is authorized to charge a fee from the participants of these courses and programs, which fee shall be deposited into the Department of Audit Special Fund. State and local governmental entities are authorized to pay such fee and any travel expenses out of their general funds or any other available funds from which such payment is not prohibited by law.

(m) Upon written request by the Governor or any member of the State Legislature, the State Auditor may audit any state funds and/or state and federal funds received by any nonprofit corporation incorporated under the laws of this state.

(n) To conduct performance audits of personal or professional service contracts by state agencies on a random sampling basis, or upon request of the State Personal Service Contract Review Board under Section 25-9-120(3).

Section 25-1-77 - Purchase of automobiles for state use.

(1) No state department, institution or agency shall purchase any motor vehicle, regardless of the source of funds from which the motor vehicle is to be purchased, except under authority granted by the Department of Finance and Administration. The Department of Finance and Administration shall promulgate rules and regulations governing the purchase of any motor vehicle by a state department, institution or agency with regard to the appropriateness of the vehicle to its intended use. The Department of Finance and Administration shall not grant authority to purchase a motor vehicle which is not the most appropriate vehicle type for its intended use unless specifically approved by the Legislature.

(2) It is not the intent of the Legislature for the Department of Finance and Administration to determine the sufficient number of motor vehicles need by each state department, institution or agency, but to regulate the purchase so that the vehicle is the most appropriate type for its intended use. Further, it is the intent of the Legislature that any motor vehicle purchased shall be made with due concern for economical and efficient use, but shall also meet the needs of the department, institution or agency. The department, institution or agency shall maintain proper documentation signed by the executive director which provides the intended use of the vehicle and the basis for choosing the vehicle. Such documentation shall show that the department, institution or agency made reasonable efforts to purchase a vehicle that is economical and appropriate for its intended use. All such documentation shall be

maintained and made available for review by the (3) The State Auditor shall make on-site visits and conduct audits necessary to ensure the intent of this section. On or before September 1 of each year, the State Auditor shall prepare and deliver to the Senate and House Fees, Salaries and Administration Committees and the Joint Legislative Budget Committee a report containing any irregularities that he finds concerning purchases of state-owned vehicles.

Section 25-1-87 - Marking Publicly-owned or Leased Vehicle; Exceptions; Effect of Non-compliance.

All motor vehicles owned or leased by the State of Mississippi or any agency, department or political subdivision thereof, which shall include counties and municipalities, when such agency or department or political subdivision, which shall include counties and municipalities, is supported wholly or in part by public taxes or by appropriations from public funds, shall have painted on both sides in letters at least three (3) inches in height, and on the rear in letters not less than one and one-half (1 1/2) inches in height, the name of the state agency or department, or political subdivision, which shall include counties and municipalities, in a color which is in contrast with the color of the vehicle; provided however, that a permanent decal may be used in lieu of paint, and provided further, that any municipality may affix a permanent decal or design at least twelve (12) inches in height and twelve (12) inches in width on both sides of the vehicle with the name of the municipality within or across the permanent decal or design and the permanent design or decal shall be in a color or colors which are in contrast with the color of the vehicle. No privilege license tag shall be issued for such vehicle until the name has been painted thereon or a permanent design or decal affixed thereto as required by this section. A permanent decal may be used in lieu of paint. The provisions of this paragraph shall not apply to vehicles used by the Chief Executive of the State of Mississippi, to vehicles owned or leased by the Department of Economic Development, to vehicles owned or leased by the Office of the Attorney General, to one (1) vehicle owned or leased by the Commissioner of the Mississippi Department of Corrections, to not more than three (3) vehicles owned or leased by the Department of Corrections and used only by

State Auditor and any other reviewing agency. Community Services Division officers, to not more than one (1) vehicle owned or leased by the Mississippi Department of Transportation and used only by an investigator employed by the Mississippi Department of Transportation or to not more than one (1) vehicle owned or leased by the Mississippi State Tax Commission; and upon receipt of a written request from the State Adjutant General, the Commissioner of Public Safety, the Director of the Alcoholic Beverage Control Division of the Mississippi State Tax Commission, the Director of the Bureau of Fisheries and Wildlife of the Department of Wildlife Conservation, the Director of the Bureau of Narcotics, the Executive Officer of the Board of Pharmacy, the Executive Director of the Mississippi Gaming Commission, the State Auditor, or a president or chancellor of a state institution of higher learning, the Governor may authorize the use of specified unmarked vehicles only in instances where such identifying marks will hinder official investigations, and the governing authorities of any municipality may authorize the use of specified, unmarked police vehicles when identifying marks would hinder official criminal investigations by the police. The written request or the order or resolution authorizing such shall contain the manufacturer's serial number, the state inventory number, where applicable, and shall set forth why the vehicle should be exempt from the provisions of this paragraph. In the event the request is granted, the Governor shall furnish the State Department of Audit with a copy of his written authority for the use of the unmarked vehicles, or the governing authority, as the case may be, shall enter its order or resolution on the minutes and shall furnish the State Department of Audit with a certified copy of its order or resolution for the use of the unmarked police vehicle.

The State Property Auditors of the State Department of Audit shall personally examine vehicles owned or leased by the State of Mississippi, or any agency, department or commission thereof, and report violations of the provisions of this paragraph to the State Auditor and the Chairman of the Joint Legislative Committee on Performance Evaluation and Expenditure Review. Any vehicle found to be in violation of this paragraph shall be reported immediately to the department head charged with such vehicle, and five (5) days shall be

given for compliance; and if not complied with, such vehicles shall be impounded by the State Auditor until properly marked or exempted.

Upon notification to the State Tax Commission by the State Auditor that any municipality or political subdivision is not in compliance with this section, the State Tax Commission shall withhold any sales tax due for distribution to any such municipality and any excise tax on gasoline, diesel fuel, kerosene and oil due any such county and for any months thereafter, and shall continue to withhold such funds until compliance with this section is certified to the State Tax Commission by the State Department of Audit.

County-owned motor vehicles operated by the sheriff's department shall not be subject to the provisions of this section, but shall be subject to the provisions of Section 19-25-15. County owned motor vehicles operated by a family court established pursuant to Section 43-23-1 et seq., Mississippi Code of 1972, Annotated shall not be subject to the provisions of this section.

State owned or leased motor vehicles operated by the Department of Mental Health or by facilities operated by the Department of Mental Health and used for transporting patients living in group homes or alternative living arrangements shall not be subject to the provisions of this section.

Up to four (4) passenger automobiles owned or leased by economic development districts, or economic development authorities shall not be subject to the provisions of this section.

State owned or leased motor vehicles operated by the Agricultural and Livestock Theft Bureau of the Department of Agriculture and Commerce and used to investigate livestock theft shall not be subject to the provisions of this section.

Up to three (3) motor vehicles owned or leased by the Pascagoula Municipal Separate School District for use by district security officers shall not be subject to the provisions of this section.

The motor vehicles of a public airport shall not be subject to the provisions of this section upon a finding by the governing authority of such airport that marking a motor vehicle as required

in this section will compromise security at such airport.

Section 25-1-91 - Penalty regarding state-owned automobiles.

If any person shall knowingly and willfully violate any of the provisions of sections 25-1-77 to 25-1-93, such person shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than two hundred fifty dollars and, in addition, shall be removed from the office or position which he holds.

Section 25-4-105 - Certain actions, activities and business relationships prohibited or authorized; contracts in violation of section voidable; penalties.

(1) No public servant shall use his official position to obtain pecuniary benefit for himself other than that compensation provided for by law, or to obtain pecuniary benefit for any relative or any business with which he is associated.

Section 29-9-1 - Inventories to be Made by Heads of State Agencies.

The state auditor of public accounts shall require the heads of all state agencies to make an inventory of all lands, buildings, equipment, furniture, and other personal property owned by or under the control of the respective agencies, except highway rights of way owned or acquired by the Mississippi state highway commission. The inventories shall be made on forms to be prescribed and furnished by said state auditor. Agencies, including the legislature, which have on file proper inventories on August 8, 1968, shall not be required to make new inventories, but the remaining provisions of this chapter respecting inventories shall be applicable thereto.

Section 29-9-3 - Content.

The inventories herein required shall show the name, description, serial number, purchase or construction date, and the cost or purchase price of each article or piece of property, and any further information which the state auditor may require. A number shall be securely attached to each piece of furniture, equipment, or other property designated by the auditor not having a serial number, and the number shall be used in

inventories as a serial number. Estimates may be used for purchase prices and dates on items purchased prior to January, 1946, provided records of same are not available.

Section 29-9-5 - Execution and Certification.

Each inventory shall be executed in duplicate, the copy shall be retained by the maker for his files, and the original shall be delivered to the state auditor of public accounts. The original shall be certified by the heads of the respective institutions, departments, commissions, and agencies, or a responsible bonded property officer designated by him.

Section 29-9-7 - Master Inventory Compiled.

The auditor of public accounts shall compile or cause to be compiled from the inventories thus submitted to him one master inventory for the state as a whole, which shall be available for inspection to all state officials and newly elected or appointed officials who are about to take office.

Section 29-9-9 - Disposal of Obsolete or Unnecessary Property.

(1) Whenever any vehicle, equipment, office furniture, office fixture, or any other personal property which has been acquired or is owned by any institution, department or agency of the state of Mississippi becomes obsolete or is no longer needed or required for the use of such institution, department or agency, the same may be: (a) sold for cash, transferred, traded or exchanged for other property, furniture, equipment, fixture or vehicle needed by said institution, department or agency after having first obtained the written approval of the Governor's Office of General Services and the State Auditor or approval by the Legislative Budget Office if utilized under the jurisdiction of the legislature; or (b) donated to any institution, department or agency of the State of Mississippi, or any political subdivision or local governing authority of the state. The singular shall include the plural. Transfers, trades, exchanges or donations made pursuant to this subsection may be made to any political subdivision or local governing authority of the State of Mississippi.

(2) The proceeds of all cash sales made, as authorized in this section, shall be paid over into the support and maintenance or contingent fund of the institution, department, or agency as it deems best.

(3) The head of each state institution, department, or agency shall be responsible and liable personally and on his official bond, in the amount of the value shown on the state inventory, for the disposal of any property contrary to the provisions of this section.

(4) The Office of General Services, on the approval of the Public Procurement Review Board, is hereby authorized and empowered to make reasonable rules and regulations and to require such information as may be necessary to carry out the purpose and provisions of this section.

(5) Any violation of the provisions hereof by any elected head of any institution, department, commission or agency of the State of Mississippi, or any appointee or employee of any institution, department, agency or commission coming under the provisions of this section, shall constitute a misdemeanor and, upon conviction therefore, shall be punished by a fine of not exceeding One Thousand Dollars (\$1,000.00) in addition to personal and official liability, as hereinabove provided.

(6) The disposal of any unneeded personal property at the project described in Section 57-75-5(f)(vii), may be made in accordance with the provisions of this section by the Mississippi Major Economic Impact Authority, with the consent of the Yellow Creek Regional Project Board as created in Section 57-75-29, under such rules and regulations as may be adopted by such authority.

Section 29-9-11 - Report of Additions and Deletions.

On or before the fifteenth day of each month, the heads of all state agencies shall add to their inventory or inventories the items purchased or otherwise acquired during the last preceding month in the same manner as set forth in the original inventory, and indicate items that have been disposed of and that should be deleted therefrom, showing how and where disposals

were made. Should there be no change in the inventory, a report shall be filed so indicating. be submitted to the auditor of public accounts, to be used to add or to delete from the inventory or inventories in his office.

Section 29-9-13 - Physical Audit.

Representatives of the state department of audit under the direction of the state auditor of public accounts, in making regular audits of the different state agencies, shall reconcile all invoices and records with the agencies' property inventories, and shall make a check or physical audit of the actual items or properties shown on their inventories and related records. Each state agency, the secretary of the senate, and the clerk of the house of representatives, when requested to do so, shall furnish a competent person or persons to assist in this check or physical audit. The auditor shall keep his records current at all times and shall report to the agency concerned any such changes made and the general status of the inventory involved on the completion of each audit. This report shall also be included in the audit reports of the state department of audit covering the different state agencies. The state auditor shall use such reports from the state department of audit to correct and maintain current the inventories in his office.

Section 29-9-15 - Rules and Regulations.

The auditor of public accounts, on approval of the attorney general, is hereby authorized and empowered to make reasonable rules and regulations and to require such additional information as may be necessary to carry out the provisions and purposes of the inventory requirements of this chapter.

Section 29-9-17 - Liability for Failure to Make Inventory; Recovery of Value of Missing Items.

(1) If any officer or employee of any state agency shall refuse or fail to make any inventory or supplemental inventory thereto as required herein, or to do so in the manner prescribed by the State Auditor, the State Auditor shall proceed to make, or cause to be made, the inventory or supplemental inventory; and the expense thereof shall be personally borne by said officer or

This additional list and items to be deleted shall employee, and he shall be responsible on his official bond for the payment of the expense.

(2) In the event that an examination conducted pursuant to Section 29-9-13 finds items that are included on an agency's inventory which are missing and otherwise unaccounted for, the State Auditor has the authority to proceed under the provisions of Section 7-7-211 to recover the value of the missing items. The demand shall be made against the head of the agency, the agency's property officer and/or the appropriate officer or employee, if identified.

Section 29-9-19 - Reports of Livestock.

Horses, mules, cows, and other livestock shall be inventoried and accounted for as provided by Section 37-113-37, and the provisions of this chapter shall not be applicable thereto except that the director of the agricultural extension service of Mississippi State University shall report monthly, in such form as may be necessary for the maintenance of accurate records, to the state auditor of public accounts, who shall incorporate such reports, in condensed form, in the master inventory records in his office.

Section 29-9-21 - Complete and Current Records and Reports.

It is the purpose of this chapter to provide for more accurate, detailed, and readily available inventory information on all state property, said records to be maintained on machine equipment in the office of the auditor of public accounts.

In carrying out the purpose hereof, it shall be the duty of the auditor to maintain his records complete and current and make such reports to the governor and the legislature whenever required, or when the said auditor, in his discretion, finds it necessary to make other and additional reports.

Section 45-3-51 - Retirants Permitted to Retain One Sidearm.

Each member of the Mississippi Highway Safety Patrol who retires under sections 25-13-1 through 25-13-29, Mississippi Code of 1972, for

superannuation or for reason of disability shall be allowed to retain, as his personal property, one (1) sidearm which was issued to him under authority of section 45-3-19.

Section 49-1-14 - Retired Conservation Officers'
Authorized to Retain Sidearms.

Each person employed as a conservation officer by the Commission on Wildlife, Fisheries and Parks who retires for superannuation or for reason of disability under the Public Employees' Retirement System may, upon his request, be allowed to retain, as his personal property, one (1) side arm which was issued to him, during his service, provided funds are available for such purpose.

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CHAPTER IV - FILING REQUIREMENTS

Forms A, B, C and D are to be filed by the **FIFTEENTH OF THE MONTH** following any addition or deletion in land, buildings, land improvements or furniture and equipment. Electronic files are also due on or before the 15th of each month.

Form F is to be filed by the fifteenth of the following month, as required by Section 29-9-11, Mississippi Code of 1972, Annotated, to wit:

"On or before the fifteenth day of each month, the heads of all state agencies shall add to their inventory or inventories the items purchased or otherwise acquired during the last preceding month in the same manner as set forth in the original inventory, and indicate items that have been disposed of and that should be deleted therefrom, showing how and where disposals were made. Should there be no change in the inventory, a report shall be filed so indicating. This additional list and items to be deleted shall be submitted to the Auditor of Public Accounts, to be used to add to or delete from the inventory or inventories in his office."

Form 873, PSR-961 (with notarized affidavits) and Form CP-2 are to be filed during the month the request for deletion is made.

Form G is for requesting information as needed for description code numbers, major, intermediate and minor; for items not on master code listing; and for manufacturer's abbreviation.

**INSTRUCTIONS FOR COMPLETION OF FORM A
"Land Database"**

The following instructions present procedures to follow in preparing Form A.

<u>Reference</u>	<u>Explanation</u>
1	Department Number of the agency, board, commission, university, office, etc.
2	Inventory Number assigned to the parcel of land
3	The legal description of the land (section, township and range)
4	Brief physical location of where the land is.
5	County of record where the deed was filed.
6	Month and Year when the property was acquired (purchased or donated).
7	Requisition number for issuance of warrant.
8	Number of acres acquired.
9	Cost or value assigned to the land.

**INSTRUCTIONS FOR COMPLETION OF FORM B
"Building Database"**

The following instructions present procedures to follow in preparing Form B.

<u>Reference</u>	<u>Explanation</u>
1	Filler - do not use this field
2	State department or Institution Fund number
3	Reference the building name, e.g., Sillers Building or Woolfolk Building
4	Street address of the building
5	City where the building is located
6	County where the building is located
7	Default to MS
8	Zip Code for the address
9	Building location code is a specific designation assigned by the entity
10	Building number assigned by the entity
11	Principle use, e.g., administration, lab, maintenance, etc.
12	Date when the building was capitalized
13	Useful life is defaulted to 40 years
14	Total cost of construction of the building
15	Date of capitalization of renovations to the building
16	Useful life of the renovation. Will the renovation extend the useful life of the building?
17	Total cost of construction for the renovation of the building
18	Type of construction, e.g., brick, stone, concrete, steel frame, etc.
19	Gross square footage of the building
20	Number of floors in the building

INSTRUCTIONS FOR COMPLETION OF FORM C - ADDITIONS

The following instructions present procedures to follow in preparing Form C.

<u>Reference</u>	<u>Explanation</u>
1	Fund Number of the agency, board, commission, university, office, etc.
2	Filler field may be used to extend Field 3, the physical location of the item
3	Item location codes are assigned by each entity to identify where items are located. It is required to provide SPO with a schedule of location codes and a descriptive physical location for the codes.
4	Use Codes identify the specific use of items. Use codes are listed in the SPO Property Manual, Code Schedule D (page 45).
5	Major Codes are ONLY USED FOR VEHICLES. When reporting vehicles, refer to the SPO Property Manual, Code Schedule B (page 42) for proper codes.
6	Intermediate Codes are found in the Master Code Schedule. This schedule may be obtained by calling our office or from the OSA web-page: www.osa.state.ms.us When reporting vehicles, refer to Code Schedule B (page 42) for proper codes.
7	Minor Codes are found in the Master Code Schedule. This schedule may be obtained by calling our office or from the OSA web-page: www.osa.state.ms.us When reporting vehicles, refer to Code Schedule B (page 42) for proper codes.
8	Indicate the year the VEHICLE was manufactured, e.g., 2001, 1978, 1985, etc.
9	Descriptions of items are found in the Master Code Schedule. This schedule may be obtained by calling our office or from the OSA web-page: www.osa.state.ms.us When reporting vehicles, refer to Code Schedule B (page 42) for proper codes.
10	Serial Numbers or Vehicle Identification Numbers (VINs). If the number is greater than 17 digits in length, use the LAST 17 digits.
11	Manufacturers Abbreviations listed in a Mfg Abbreviations Schedule. This schedule may be obtained by calling our office or from the OSA web-page: www.osa.state.ms.us If the manufacturer is not listed on the schedule, new codes may be obtained by calling the SPO office.
12	Report Numbers are generated by the reporting entities. Each time an entity reports an ADDITION of inventory items the report number will be sequentially increased by one (1) from the previous additions report number.
13	Date of transaction is the Month and Year when items are acquired: purchased, donated, transferred and/or otherwise acquired. E.g., August 2001 = 082001.
14	Acquisition Codes are listed in the SPO Property Manual, Code Schedule D (page 45).
15	Purchase Order number, Check number, Voucher number, Project number, etc.
16	Filler field is not used at this time
17	Inventory Number for each capitalized asset as assigned by each entity

- 18 Cost or Value of items capitalized
- 19 Cost Adjustment field. This is a betterment to an item already capitalized to inventory, place Betterment Code "B" in this field
- 20 (this field is used for deletions only)
- 21 Category Code field is used to indicate a useful life for an item. Category codes are listed in the SPO Property Manual, Category Code Schedule (page 47).

NOTE: Fields 22 through 29 are to be completed only by entities that own vehicles. (This information must be included at the time you add a vehicle to inventory). Disregard these fields if you do not have vehicles.

- 22 Tag Number affixed to the vehicle, e.g., S-12345
- 23 Vehicle manufacturer's model name of the vehicle, e.g., Crown Victoria, F-100, Taurus, Caprice, Ram 1500, Explorer, etc.
- 24 Use field is for the **SPECIFIC USE** of each vehicle, e.g., equipment transfer, employee travel, client transport, administrative, enforcement, garbage vehicle, road repair, etc.
- 25 Assigned driver is the principle driver of the vehicle. Entities should make every effort to indicate individual employee names in this field.
- 26 Odometer reading is the actual mileage reading indicated on the vehicles odometer.
- 27 Vehicle marking identifies that the vehicle is marked = **M** or that the vehicle is un-marked = **UM**.
- 28 Annual fuel cost for this vehicle.
- 29 Annual maintenance cost for this vehicle. (Including oil changes, lubes, repairs, tires, batteries, etc.)

INSTRUCTIONS FOR COMPLETION OF FORM D - DELETIONS

The following instructions present procedures to follow in preparing Form D.

<u>Reference</u>	<u>Explanation</u>
1 thru 18	Follow the same instructions used for Form C - Additions
19	Deletion Codes for removing items from inventory. Deletions codes are listed in the SPO Property Manual, Code Schedule D (page 46). Please note a new deletion code "D". Deletion code D should be used when there is a cost deletion of an item on inventory.
20	Enter the amount received from the sale of an item or the trade-in value of an item. If an item is salvaged (or stolen) and has no economic value enter zero (0). This field is used only for items whose acquisition cost or value is \$5000 or greater.

NOTE: When deleting a vehicle complete Fields 26, 28 and 29.

- 26 Odometer reading is the actual mileage reading indicated on the vehicles odometer.
- 28 Accumulated fuel cost for this vehicle.
- 29 Accumulated maintenance cost for this vehicle. (Including oil changes, lubes, repairs, tires, batteries, etc.)

INSTRUCTIONS FOR COMPLETION OF FORM F

The following instructions present procedures to follow in preparing Form F. Exhibit F-1 illustrates a blank form with reference numbers. Exhibit F-2 illustrates a properly completed Form F.

<u>Reference</u>	<u>Explanation</u>
1	Name and institution code of the agency, board, commission, university, office, etc.
2	Indicate your agency's fund number.
3	Complete address of the agency, board, commission, university, office, etc.
4	Last day of the reporting period being reported (e.g. January 31, February 28, etc.)
5	Balances at the beginning of the month and total of column.
6	Additions made during the month (Forms A, B, C) and total of column.
7	Deletions made during the month (Form D) and total of column.
8	Balance as of the end of the month reporting and total of column.
9	Name and title of the person authorized to approve Form F.
10	Lease Purchase Balances - Additions and Deletions.

NOTE: By law, it is mandatory that Form F be sent to the State Property Office on or before the 15th of every month.

PLEASE SEE THAT THIS REPORT IS DELIVERED TO PROPERTY OFFICER
 3750 I-55 NORTH FRONTAGE ROAD
 JACKSON, MISSISSIPPI 39211

Form F

STATE OF MISSISSIPPI

Inventory Statement

From: (1) (2)
 (Department or Institution) (Fund #)
 (3)

Located at: (4)
 200_

Inventory position at close of business

	BALANCE LAST MONTH	ADDITIONS THIS MONTH	DISPOSALS THIS MONTH	BALANCE 200_
FURNITURE & EQUIPMENT				
BOOKS	(5)	(6)	(7)	(8)
LAND				
BUILDINGS				
IMPROVEMENTS OTHER THAN BUILDINGS				
LEASE PURCHASE				
TOTAL	(10)			

THIS FORM IS TO BE SUBMITTED BY THE 15TH OF EACH MONTH.

(9)

Official Title

INSTRUCTIONS FOR COMPLETION OF FORM 873

The following instructions present procedures to follow in preparing Form 873, which is obtainable from the Bureau of Purchasing. Exhibit 873-1 illustrates a blank form with reference numbers.

Exhibit 873-2 illustrates a properly completed Form 873.

<u>Reference</u>	<u>Explanation</u>
1	Request number. (This is a sequential number; the number increases by one each time a request is made on Form 873.)
2	Date of the request.
3	Name and address (physical location) of the agency, board, commission, university, office, etc.
4	Description of the property.
5	State inventory number.
6	Manufacturer's serial number, if available.
7,8	Make and model, if applicable.
9	Date purchased; (if unknown, enter "unknown".)
10	Original cost of the property.
11	Mileage, if applicable.
12	Description of condition of the property.
13	Reason for disposal.
14	Method of disposal.*
15	Name of the awarded bidder, the awarded bidder's address, the bid amount. (Attach copies of all bids, if by sale.)
16	Amount for which property is being sold.
17	Trade-in allowance on old equipment.
18	P-1 number associated with new equipment being purchased through the trade-in.
19	Signature of the person authorized (at the agency, etc.) to approve Form 873.
20	Form 873 must be authorized and dated by both Bureau of Purchasing of the Office of General Services and the State Property Office. A signed receipt for property sold, traded-in or transferred must accompany Form 873. A transfer of property must be channeled through the receiving agency or university property officer.*

NOTE: This form is to be prepared in triplicate.

- * Transfers to other state agencies and universities, or any political subdivision or local governing authority of the state do not require authorization from the Office of Purchasing and Travel and the State Property Office.
- * Transfers of equipment to Public Schools are to transferred to the School District not to individual schools. The school district fixed asset manager must be aware of transfers.

Form 873/Revised 1990

Dept. No. _____ (1) Request No. _____

REQUEST FOR AUTHORITY TO DISPOSE OF PERSONAL PROPERTY

To: Office of Purchasing and Travel
501 North West Street, Suite1401
Jackson, MS 39205

Date: _____ (2)

From: _____ (3)

Address _____

We hereby request authority to dispose of the following property:

Section I. Description _____ (4) State Inventory No. _____ (5)
Manufacturers Sr. No. _____ (6) Make _____ (7) Model _____ (8)
Date Purchased _____ (9) Cost _____ (10) Mileage _____ (11)
Condition _____ (12)

Reason for Disposal _____ (13)

Section II. Method of Disposal: (14) Transfer ; Sale ; Trade-In .

Transferred, Sold or Traded To:

_____ (15)
(Name)

_____ (Address)

Sale Price \$ _____ (16)

Trade-In Value \$ _____ (17) P-1 No. of Trade-In Transaction _____ (18)

Section III. I certify that the information contained herein and attached hereto is correct and in accordance with the records maintained by this agency.

_____ (19)
Property Officer

AUTHORIZATION TO DISPOSE

Date _____

_____ Office of Purchasing and Travel

Date _____ (20)

_____ Division of Property Control

SPECIAL INSTRUCTIONS

Send all copies to Office of Purchasing and Travel. If approval is granted, the green copy will be returned to the agency, and the yellow copy will be sent to State Property Control Division. WHEN TRANSACTION IS COMPLETED: Obtain receipts from buyer showing amount paid or allowed and send same to the Division of Property Control, 501 N. West St., #801, Jackson, MS 39205.

INSTRUCTIONS FOR COMPLETION OF FORM PSR-961

The following instructions present procedures to follow in preparing Form PSR-961. Exhibit 961-1 illustrates a blank form with reference numbers. Exhibit 961-2 illustrates a properly completed Form PSR-961.

<u>Reference</u>	<u>Explanation</u>
1	Name of the agency, board, commission, university, office, etc.
2	Address of the agency, board, commission, university, office, etc.
3	Date the report was prepared.
4	Description of the property.
5	Inventory number of the property.
6	Report number.
7	Date purchased.
8	Cost or value.
9	Enter the inventory number and the explanation of disposal or loss in separate column form. In case of theft or robbery, provide the name of the local law enforcement entity notified, and the date the loss was discovered.
10	Date the form is certified by the property officer.
11	Signature of the authorized property officer.
12	Signatures and titles of the salvage property survey committee and the signature of the president, director or chief administrative officer.

Exhibit 961-1

Form No. PSR-961

(1)

 Name of Institution, Dept. or Agency

(2)

 Address

PROPERTY SALVAGE REPORT

Location of Property: _____

Date: _____ (3)

Description	Inventory No.	Report No.	Date Purchased	Cost or Value
(4)	(5)	(6)	(7)	(8)

Detailed Explanation of Disposal or Loss: (In case of theft, robbery or loss, show the name of the local law enforcement entity notified, and the date the loss was discovered.)

(9)

I certify that the above facts are true and correct to the best of my knowledge.

(10) _____

Date

(11) _____

Property Officer

Action taken by salvage committee.

We hereby certify that the statements contained herein are correct, and approval is granted to remove said property from inventory.

 Committee Member

 Title

 Committee Member (12)

 Title

 Committee Member

 Title

 President-Director or Chief Administrative Officer

NOTE: This form should be filed with Inventory form "D" the same month that the property is removed from inventory. If more space is needed in the description column just list items on a separate sheet and attach to back of this page.

INSTRUCTIONS FOR COMPLETION OF NOTARIZED AFFIDAVIT

The following instructions present procedures to follow in preparing notarized affidavits. Exhibit N.A.-1 illustrates a blank form with reference numbers. Exhibit N.A.-2 illustrates a properly completed notarized affidavit.

<u>Reference</u>	<u>Explanation</u>
1	Name of agency or university complete with mailing address.
2	Physical location of assigned property.
3	Date report was made.
4	Description, inventory number, report number, purchase date and cost or value as reported on the agency or university inventory master listing.
5	Detailed explanation of the loss, showing the proper local law enforcement entities to which this loss was reported, as well as the report/case number filed on this loss.
6	Agency/University Executive Director or President signature and date.
7	Agency/University Property Officer signature and date.
8	Agency/University personnel assigned the property signature and date.
9	Notary Public's completion of this section of the affidavit, as required by law.

LOST OR STOLEN PROPERTY AFFIDAVIT

(1)
Name of Institution, Dept. or Agency
Address
Address

Location of Property: (2) Date: (3)

Table with 5 columns: Description, Inventory No., Report No., Date Purchased, Cost or Value. Includes a (4) marker below Report No.

Detailed Explanation of Loss: (in case of loss, theft, or robbery, show the name of the local law enforcement entity notified and the date the loss was discovered. If such loss was not reported to a local law enforcement entity at the time of the discovery, give a complete explanation of such failure.)

(5)

WE HEREBY STATE UNDER OATH THAT THE ABOVE FACTS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

Date (6) Executive Head of Agency
Date (7) Property Officer
Date (8) Employee Responsible for Property

THIS DATE PERSONALLY APPEARED BEFORE ME, the undersigned authority , in and for _____ County, in the State of Mississippi, the above named individuals, who, being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the ____ day of _____, 19 __.

(9)

Notary Public

NOTE: This affidavit should be filed with the Inventory Form "D" and Form 961 or CP-2 the same month that the property is removed form inventory.

INSTRUCTIONS FOR THE COMPLETION OF FORM CP-2

The following is a list of instructions for completing Form CP-2. Exhibit CP-2-A illustrates a blank form with reference numbers. Exhibit CP-2-B illustrates a properly completed CP-2 Form.

- 1 Fill in the name of the agency or university in this section.
- 2 The person who completes this form should place his/her name, title and phone number in this section.
- 3 Once this form has been completed, it must be signed, at minimum, by the Executive Director, President or Chancellor of the submitting agency or institution or official designate. Additional spaces are allowed on the form for optional use by those agencies and institutions which require additional signoff signatures. **For salvaged equipment, the salvage committee must sign off here.**
- 4 In this column, itemize the brand and model number and briefly describe each item being disposed of.
- 5 List the serial number for each item listed in Column 4.
- 6 List the state property inventory number.
- 7 List the original purchase price of each item listed in Column 4.
- 8 Specify the effective disposal dates of the items. If there is a different date for each item listed in Column 4, specify each date on an item-by-item basis.
- 9 Specify the reason for disposal. Indicate the other equipment which has replaced or which will replace the disposed of items.
- 10 For disposal of state-owned items only, list the names and addresses of recipients of the items.

NOTIFICATION OF DISPOSAL OF COMPUTER/TELECOMMUNICATIONS EQUIPMENT

**State Auditor's Office
3750 I-55 N. Frontage Road
Jackson, MS 39211**

**FORM: CP-2
REVISED: 9/96**

1. Agency/Institution _____ (1)

Address _____ (2)

3. Agency/Institution Approvals:

(3)

NAME TITLE DATE

2. Prepared by _____

NAME

TITLE

PHONE NO.

4. ITEM, BRAND, MODEL NO. AND DESCRIPTION	5. SERIAL NO.	6. STATE PROPERTY INVENTORY NUMBER	7. ORIGINAL PURCHASE PRICE	8. DISPOSAL DATE(S)
(4)	(5)	(6)	(7)	(8)

9. Reason for disposal: Sale Trade Transfer Salvaged

(9)

10. For disposals of state-owned equipment only: specify the name(s) and address(es) of recipient(s) of items being disposed.

(10)

INSTRUCTIONS FOR COMPLETION OF FORM G

The following instructions present procedures to follow in preparing Form G. Exhibit G-1 illustrates a blank form with reference numbers. Exhibit G-2 illustrates a properly completed Form G.

<u>Reference</u>	<u>Explanation</u>
1	Fill in the name and complete mailing address of the agency, board, commission, university, office, etc.
2	Describe completely and accurately this individual item.
3	Name the item's actual manufacturer, not the supplier, distributor, broker, etc.
4 & 5	Designate, using a check mark, the required information needed.

NOTE: Requests for code numbers, major, intermediate, and minor, for items not on master code listing for manufacturer's abbreviations and other information should be submitted prior to the property report.

FORM FOR REQUESTING CODE NUMBERS, MAJOR, INTERMEDIATE AND MINOR, FOR ITEMS NOT ON MASTER CODE LISTING: FOR MANUFACTURER'S ABBREVIATIONS AND OTHER INFORMATION

TO: State Property Officer
P.O. Box 956
Jackson, MS 39205

FROM: _____ (1) _____

SUBJECT: STATE PROPERTY ACCOUNTING INFORMATION REQUESTED

1. Full description of item: (2) _____

2. Manufacturer's name: (3) _____

3. Report Page No. C _____ (if applicable) D _____ (if applicable)

INFORMATION REQUESTED: (Check proper field for information requested)

(4) 4. CODE: Major _____ Intermediate _____ Minor _____

5. DESCRIPTION: For Field 7 _____ Field 20 _____ Field 26 _____

6. ABBREVIATED DESCRIPTION (if necessary) _____

(5) 7. ABBREVIATION FOR MANUFACTURER OF ITEM (Manufacturer's name) _____

8. Other information: _____

DATE: _____

FOLLOWING IS THE INFORMATION REQUESTED ABOVE:

4. CODE: Major _____ Intermediate _____ Minor _____

5. DESCRIPTION: (for Field 7; 20; or 26) _____

6. ABBREVIATED DESCRIPTION _____

7. MANUFACTURER'S ABBREVIATION: _____

8. OTHER INFORMATION: _____

A copy of this form will be retained in the State Auditor's Office.

ASSIGNMENT OF PROPERTY

It is advised that the agency or university adopt guidelines for maintaining current listings of exactly who has been assigned property of that agency or university. Exhibits A & B are used by the Office of the State Auditor. Exhibit A is generated when an item(s) is assigned to an employee. A full description of the item, serial number and inventory number should be listed. The assignment must be dated and signed by the employee receiving the property. Exhibit B is generated when an employee returns property or when property is reassigned.

HAND RECEIPT

TO: _____

FROM: State Department of Audit

DATE: _____

This is to certify that the equipment listed below has been returned to this agency by the above stated field employee.

<u>Description of Equipment</u>	<u>Serial Number</u>	<u>Inventory Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Signature of Agency Property Officer)

CHAPTER V - USE CODES

USE CODE SCHEDULE A

This code will designate the use being made of equipment, furniture, buildings, etc. In most instances, it is not necessary that the use code be synonymous with the major classification codes. The use code may be synonymous with the location code, a local code devised by local reporting divisions. For example, beds located in dormitory #1, would have *Use Code A, Dormitories*. A bed located in a hospital would have *Use Code M, Medical*. A desk located in the chancellor's or president's office at a university or college, would have *Use Code 1, Administrative*. A desk used in the classroom would have *Use Code C, Instruction*.

CODE

- 1 Administrative
- 2 Commercial and industrial
- 3 Conservation - applicable and for use by Department of Wildlife Conservation, Department of Natural Resources, Forestry Commission, Agriculture Department, Extension Service, etc.
- 5 Construction and repair of buildings and all component parts, plumbing and heating systems, air conditioning systems, elevators, driveways, sidewalks, etc.
- 7 Construction and repair, highways, roads, etc.
- 8 Domestic - for use in homes or living quarters furnished by the State to state officials; employees and/or officials and employees of state institutions
- A Dormitories - barracks at educational and/or correctional institutions
- B Food services - mess halls, cafeterias, kitchens
- C Instruction - classrooms
- E Experiment station
- F Farms - agriculture
- H Law enforcement and correctional institutions
- I Industrial promotion, public relations and advertising
- L Laboratories
- M Medical - hospitals, mental institutions, clinics, board of health
- N Other - (includes ecclesiastical equipment and accessories)
- P Recreation and amusement
- R Research
- S Storage

MOTOR VEHICLE - CODE SCHEDULE B

Motor Vehicles will have the following **MAJOR CODE** classification:

CODE

- AM Ambulance
- AU Automobile
- BS Bus
- MC Motor Cycle
- TK Truck
- VN Van

Motor vehicles will have the following **INTERMEDIATE CODE** classification:

CATEGORY

PRIMARY USE

- | | | | |
|----|-----------------------------|----|--------------------------|
| BS | BUS | AG | AGRICULTURAL |
| CA | CARRY ALL | AD | ADMINISTRATIVE |
| CS | COMPACT SEDAN | CD | CARGO / DELIVERY |
| CU | COMPACT PICKUP | CS | CONSTRUCTION |
| CV | CARGO VAN | CT | CLIENT TRANSPORT |
| FS | FULL SIZE SEDAN | ED | EDUCATIONAL |
| FV | FULL SIZE VAN | FR | FIRE / RESCUE |
| FW | FULL SIZE STATION WAGON | IN | INSPECTION |
| HD | HEAVY DUTY TRUCK (>5 TON) | LW | LAW ENFORCEMENT |
| HU | HEAVY DUTY PICKUP | MD | MEDICAL / HEALTH |
| MC | MOTOR CYCLE | MJ | MAINTENANCE / JANITORIAL |
| MD | MEDIUM DUTY TRUCK (2-5 TON) | PT | PASSENGER TRANSPORTATION |
| MS | MID SIZE SEDAN | RC | ROAD CONSTRUCTION |
| MU | MID SIZE PICKUP | RM | RESOURCE MANAGEMENT |
| MV | MID SIZE VAN | SN | SIGNAL |
| MW | MID SIZE STATION WAGON | SR | SCIENTIFIC / RESEARCH |
| SS | SUBCOMPACT SEDAN | UL | UNDERCOVER ENFORCEMENT |
| UT | UTILITY | WM | WILDLIFE MANAGEMENT |

Chapter IV - Filing Requirements

Motor vehicles will have the following **MINOR CODE** classification:

AUTOMOBILES (AMBULANCES / AUTOMOBILES)

Minor code will be the number of cylinders, passenger capacity and body style, as follows:

<u>CYLINDERS</u>	<u>PASSENGER CAPACITY</u>	<u>BODY STYLE</u>
4 CYL - 4	2 PERSON - 2	2 DOOR - 2
6 CYL - 6	3 PERSON - 3	4 DOOR - 4
8 CYL - 8	4 PERSON - 4	4 DOOR - 4
	5 PERSON - 5	5 DOOR - 5
	6 PERSON - 6	

TRUCKS / VANS

Minor code will be the capacity expressed in tons, as follows:

<u>TONAGE</u>	<u>CODE</u>
.25	0 3
.50	0 5
.75	0 7
1	1 0
2	2 0
2.5	2 5

NOTE: Minor code is a three-digit field, please note the space between digits in the minor code. There is no "dash."

The vehicle manufacturer will be indicated in the Manufacturer's Abbreviation section of Form C.

<u>MANUFACTURER</u>	<u>ABBREVIATION CODE</u>
BUICK	BU
CHEVROLET	CH
CHRYSLER	CY
DODGE	DG
FORD	FD
GMC	GM
INTERNATIONAL	IN
JEEP	WY
MERCURY	MC
OLDSMOBILE	OL
PLYMOUTH	PL
PONTIAC	PO

The complete coding for an automobile, Ford 8 cyl., full size 4 dr. sedan with 5 passenger capacity used for law enforcement purposes, would be major code, AU, intermediate code, FSAW, minor code, 854, manufacturer code FD.

The complete coding for a truck, mid-size .5 ton Chevrolet pickup used for road construction purposes would be major code, TK, intermediate code MURC, minor code, 0 5, manufacturer CH.

BUSES

Buses are classified in the minor code by the number of passengers the bus will hold.

Example:	<u>Capacity</u>	<u>Code</u>
	23 people	023
	37 people	037
	45 people	045

MOTORCYCLES

Motorcycles are classified in the minor code by the engine displacement of the motorcycle.

Example:	<u>Engine Size</u>	<u>Code</u>
	0-250 cc	001
	251-750 cc	002
	751cc-	003

NOTE: The intermediate, minor and manufacturer codes are not all inclusive. The State Property Office should be contacted to generate a code when necessary.

Chapter IV - Filing Requirements

DATE MONTH - CODE SCHEDULE C

<u>CODE</u>		<u>CODE</u>	
01	January	07	July
02	February	08	August
03	March	09	September
04	April	10	October
05	May	11	November
06	June	12	December

For all year designations, use four digits. For example, for 1997.

ACQUISITION - CODE SCHEDULE D

<u>CODE</u>	<u>(Where or How Item Was Acquired)</u>
A	Confiscated Property
B	Federal and donated
C	On loan
CZ	Capitalized Lease
D	Part donated and part paid with own funds
E	Acquired by trading property with no money exchanged
F	Acquired with funds from foundation
G	Acquired with funds from Department of Transportation through GHSP
H	Heritage Fund
L	Acquired with funds from LEAA Grant administered by CJPC Criminal Justice Planning Commission
M	County purchase and reimbursed by State Funds
P	Origin, how acquired unknown
R	Purchased - Private Sources
T	Trust fund
X	Shop-made equipment
Y	Acquired directly from Department of Transportation or with funds provided by Department of Transportation
Z	Acquired through lease-purchase arrangement
1	Purchased with own funds
2	Purchased by Bureau of Buildings
3	Purchased with federal funds
4	Purchased with federal and state funds
5	Donated -- private sources
6	Civil defense
7	Transfer from another state agency
8	Purchased with State Grant or Contract Funds
9	Purchased through Surplus Property Procurement Commission

EQUIPMENT DISPOSAL - CODE SCHEDULE E

CODE

- C Data processing, computer or computer-related telecommunications equipment
- D Cost deletion of an item on inventory. This will reduce the value of the item. (This replaces the "L-deletion).
- Q Form 873
- R Form PSR 961
- Z Deletions of items under \$500, except for the following property items which shall be included on an agency's inventory list regardless of the price paid by the agency to acquire the item or the fair market value of the item: weapons, cameras and camera equipment, tape recorders, two-way radio equipment, typewriters, appliances (refrigerators, freezers, air conditioners, stoves, microwave ovens, etc.), televisions, VCR, lawn maintenance equipment, sterling silver, cellular telephones, major computer components, chain saws, air compressors, welding machines, generators, motorized vehicles, dictating equipment, and antiques.
- ADJ Changing data elements for an item listed on inventory. Adjustments **may not** be made to acquisition date, inventory number or item cost.

CATEGORY CODE SCHEDULE

<u>Category Code</u>	<u>Capital Asset</u>	<u>Useful Life</u>	<u>Salvage Value</u>	<u>Description</u>
CE	Computer Equipment	3 Yrs	1%	Computers and their peripheral equipment
F5	Furniture & Equipment	5 Yrs	1%	Desks, tables, chairs, mobile or portable radios, athletic equipment, medical equipment janitorial equipment, etc.
F10	Furniture & Equipment	10 Yrs	1%	
F15	Furniture & Equipment	15 Yrs	1%	
CTL	Cars & Trucks - low use	5 Yrs	10%	Infrequent use/low mileage
CTH	Cars & Trucks - high use	3 Yrs	10%	Frequent use/high mileage
OT	Other transportation	10 Yrs	10%	Aircraft, boats, buses, etc.
H5	Heavy/Outdoor Equipment	5 Yrs	5%	Backhoes, dozers, tractors, front-end loaders, playground equipment, radio towers, lawn equipment
H10	Heavy/Outdoor Equipment	10 Yrs	5%	
H15	Heavy/Outdoor Equipment	15 Yrs	5%	
LI	Land Improvements & Infrastructure	20 Yrs	20%	Permanent non-detachable improvements that add value to land, such as fencing, landscaping, septic systems, fountains, retaining walls, yard lighting, etc
	(Infrastructure should be included with Land Improvements)			Long-lived capital assets, normally stationary in nature, such as roads, bridges, piers, fiber optic cabling, curbs, fire hydrants, water distribution systems, etc.
B	Buildings	40 Yrs	20%	Includes improvements to buildings that extends the useful life of and/or adds value to the building
L	Land			All land is capitalized regardless of cost.