

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES (EMP)**

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**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO: EMP 1

PROCEDURE: Equipment Determination (Definition)

I. Purpose

To help determine whether an item should be classified as an item of equipment.

II. State and Institutional Policy and Guidelines

Furniture, furnishings, instruments, tools, machines, apparatuses, or sets of articles, which meet guidelines below, are considered items of equipment.

III. Procedure

An item of equipment has all of the following characteristics:

- A. retains its original shape and appearance with use.
- B. is non-expendable (i.e., if the article is damaged or some of the parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit).
- C. has a life expectancy of at least one year.
- D. does not lose its identity through incorporation into a different or more complex unit or substance.
- E. is not a building or permanent component of a building.
- F. Costs \$1,000 or more.
- G. costs less than \$1,000 (or \$250 depending on the item) and falls into one of the following descriptions:
 - 1. Weapons
 - 2. Cameras and Camera Equipment (greater than \$250)
 - 3. Two Way Radio Equipment
 - 4. Televisions (greater than \$250)
 - 5. Lawn Maintenance Equipment
 - 6. Cellular Telephones
 - 7. Computers (regardless of the cost) and computer equipment to include CPUs, hard drives, terminals & printers that are greater than \$250
 - 8. Chain Saws

9. Air Compressors
10. Welding Machines
11. Generators
12. Motorized Vehicles

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 2

PROCEDURE Accounting Distribution

I. Purpose

To specify appropriate equipment expenditure distribution.

II. Institutional Policy

All equipment purchases will be charged against equipment object codes. All non-
equipment purchases will not be charged against equipment object codes.

III. Procedure

A. All capital Equipment purchases (having met equipment definition requirements – see EMP 1) will be charged against specific equipment object codes.

B. These object numbers and descriptions are as follows:

8210	Office Machines, Furniture, Fixtures and Equipment
8220	Vehicles
8230	Farm Equipment
8240	Medical Equipment
8250	Data Processing Equipment
8251	Computers
8260	Radio and Television Equipment
8270	Scientific Equipment
8290	Other Equipment

C. Under no circumstance will supplies be charged to equipment object codes nor will equipment be charged to supply object codes.

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 3

PROCEDURE Tag Number Identification

I. Purpose

To specify the method of proper equipment identification and responsibility for such identification.

II. Institutional Policy

All items of equipment purchased or donated will be assigned an MUW I.D. number after payment is made for the item. This MUW number will be permanently attached to the item of equipment.

IV. Procedure

A. Assignment of Numbers

1. Resources Management will assign an inventory number to each piece or set of equipment.
2. Resources Management will keep a record of all numbers assigned and will follow up on numbers assigned to items that were not listed as additions to inventory. This is a check on items of equipment that might go through and be charged in error to other than equipment objects (See EMP 4 for method of adding and balancing additions).

B. Method/Responsibility of Tagging Equipment

1. Resources Management is responsible for making sure that every number assigned is permanently attached to each item of equipment. This will be an established regular routine.
2. Each item will be tagged after payment is made for the item.
3. It is the Department/Division Head's responsibility to make sure a number has been assigned and permanently attached to the item of equipment. The Division/Department Head should notify Resources Management as soon as the item arrives on campus.

C. Material Used for Tagging

1. Vinyl tags will be used to tag most equipment.
2. An engraving tool will be used to tag equipment particularly susceptible to theft and from which the ink could be removed. This applies to items such as hand tools, instruments, and other metal or steel items of equipment.

D. Placement of the Tag I. D. number

The I.D. number will be placed on all items in a location that is easily accessible for audit, yet in a place that will not diminish the looks of the item; i.e., furniture and other office equipment.

E. All employees must mark their personal belongings so they are not confused with institutional equipment.

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 4

PROCEDURE: Adding New Equipment to Inventory and Monthly Balancing

I. Purpose

To specify the procedure for making monthly additions to inventory and the procedure for balancing additions to the General Ledger.

II. Institutional Policy

Additions to the equipment inventory are reported to the State Property Officer monthly. Resources Management picks up the additions from invoices paid during the month, which are reconciled back to all charges to equipment object codes for the month.

III. Procedure

- A. All equipment invoices paid during the month will be accumulated until the end of the month when Resources Management works with the University Comptroller's Office and makes a list of additions from the paid invoices.
- B. The University Comptroller's Office will provide a balancing figure from the General Ledger by adding all charges to equipment objects.
- C. The Comptroller's office and Resources Management will reconcile the additions against the General Ledger.
- D. The equipment inventory total in the Plant Fund will be adjusted only at June 30 for additions and deletions made during the year.
- E. Deletions will be picked up from paperwork processed to accounts for sales, trade-ins, missing, and scrapped equipment.
- F. Lease purchase equipment will be picked up in total in the year the lease purchase agreement is entered into. Payments in subsequent years will reduce the lease purchase payable. Interest, service contract, etc. will not to be included in the total.

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURE**

PROCEDURE NO.: EMP 5

PROCEDURE: Donations of Equipment

I. Purpose

To specify the procedure for adding donated equipment to inventories.

II. Institutional Policy

- A. All gifts to the University, including equipment, will be accepted in accordance with Board policy.
- B. All equipment donated directly to the University or through the Foundation, or any other MUW organization will be added to the responsible department's inventory.

III. Procedure

- A. All departments will report any donations of equipment to Resources Management
- B. Resources Management will assign an inventory number to the item.
- C. All donated equipment will be added at an estimated current value if the cost cannot be determined.

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 6

PROCEDURE Inventory Listings

I. Purpose

To specify the type and frequency of listings to be provided to the Department Heads.

II. Institutional Policy

Department Heads responsible for the safeguarding of equipment inventories will receive periodic inventory listings.

III. Procedure

- A. At least once each year Resources Management will provide an updated inventory listing to each Department Head.

- C. Budget managers will use this list for an actual physical inventory (see EMP 7). Budget managers may ask for an updated inventory listing at anytime if they wish to conduct a self-audit.

- D. The list will provide the following information:

- Inventory Number
- Item Description
- Serial Number
- Building Number
- Building Name
- Room Number
- Person/Department Assigned
- Acquisition Cost

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 7

PROCEDURE: Physical Inventory

I. Purpose

To specify responsibilities related to actual physical inventories of equipment.

II. Institutional Policy

- A. Each Budget Manager is responsible for maintaining careful and continued supervision of the department's equipment purchases and conducting a periodic complete physical inventory.
- B. Resources Management is responsible for conducting periodic spot-checks of all inventories of equipment.
- C. The State Property Control Division also has the authority and responsibility to conduct periodic physical inventories.

III. Procedure

- A. Each Budget Manager is to conduct an annual physical inventory of all its equipment. Any discrepancies to inventory listings and any needed adjustments will be reported to Resources Management.
- B. During a complete physical inventory each Department Head will be responsible for calling Resources Management to tag any unidentified equipment and to replace any worn or partially removed numbers.
- C. Resources Management will physically conduct a pre-inventory audit once a year before a representative from the Office of the State Auditor arrives. The findings will be reported to the Budget Manager, the appropriate executive committee member, and to the VPFA.
- D. Budget Managers or persons designated by the Budget Manager must be available to help locate equipment during audits by the State Property Officer.
- E. Budget Managers leaving the university should contact the Property Officer and request a complete physical inventory prior to their departure. When the new Budget Manager assumes control of the department, the Property Officer should be notified so a complete and current inventory list can be forwarded to the new Department Head so he/she can complete a "self-audit" and accept responsibility for the departmental inventory. The Property Officer should be available for assistance with this inventory if requested.

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 8

PROCEDURE: Lost or Stolen Equipment

I. Purpose

To specify the procedure to follow when equipment is lost or stolen.

II. Institutional Policy

- A. Public Safety should be notified immediately when it is determined that an item is missing.
- B. Resources Management should also be notified.

III. Procedure

- A. When it appears that an inventoried item is missing, check throughout the department to see if it has been moved to some other area. Also, check with other Department Heads within the same building to see if they have knowledge about the item.
- B. IMMEDIATELY after determining that the inventoried item has actually disappeared from the department and the building, notify Public Safety by phone and in writing, establish the date of the notice, give descriptive information, serial number, and the MUW inventory number.
- C. After notifying Public Safety, notify Resources Management and provide the same information.
- D. If, after these notifications, the item is located, then notify those above of the return.
- E. If the item does not show up within thirty (30) days after the initial report, the Department Head and Resources Management will have to supply the State Auditing Department with written information concerning the disappearance of the item and request deletion from the Master Inventory (see EMP 9).

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 9

PROCEDURE: Deletion of Equipment from Inventory

I. Purpose

To specify the correct procedure for removing equipment from inventory listings.

II. Institutional Policy

All appropriate equipment deletions resulting from equipment being lost, stolen, or needing to be scrapped must be supported by the “Equipment Deletion Request”. (For transfers, sales, or trade-ins use “Equipment Transfer Request” and refer to EMP10).

III. Procedure

- A. The “Equipment Deletion Request” is initiated by the Department Head or person responsible for the safeguarding of the equipment inventory. (This is done after following EMP 8 if the equipment is lost or stolen.)
- B. The original form is sent to Resources Management for processing so that the item is deleted.
- C. The Property Officer enters items on a “Property Salvage Report”, which is filed monthly with the State Property Officer.
- D. The “Salvage Report” is completed by the Property Officer, approved by the Salvage Committee, and by the VPFA.
- E. Data processing and telecommunications equipment being deleted are entered on a Form CP-2”, which is filed monthly with the State Property officer.
- F. The “Form CP-2” is completed by the Property Officer, approved by the Salvage Committee, and by the VPFA.
- G. After item has been deleted by Resources Management, the moving crew will be told to pick up the item, destroy it, and dispose of it at the dump. If the moving crew fails to pick the item up, it is the responsibility of the Division/ Department head to notify Resources Management and let them know that the item still needs to be picked up.

MISSISSIPPI UNIVERSITY FOR WOMEN EQUIPMENT MANAGEMENT PROCEDURES

PROCEDURE NO: EMP 10

PROCEDURE: Transfer, Sale, and Trade-In of Equipment

I. Purpose

To explain the procedure for handling the transfer, sale, and trade-in of equipment.

II. Institutional Policy

- A. Transfer of equipment from one department to another must be documented on the “Equipment Transfer Request.”
- B. Sale of equipment must also be documented on the “Equipment Transfer Request” with the buyer signing as the “Receiving Department”. A receipt from the buyer is sufficient when the items are sold at public auction.
- C. Trade-in of equipment must also be documented on the “Equipment Transfer Request”, with the vendor signing as the “Receiving Department”.

III. Procedure

A. Transfers of Equipment

- 1. An oral agreement among the “Transferring Department”, “Receiving Department”, and the Property Officer should be made before the “Equipment Transfer Request” is initiated.
- 2. The transferring Department should initiate the “Transfer”, supplying all information and signatures required. An original and three (3) copies should be made.
- 3. The transferring Department should keep a copy and send copies to the receiving department and to Resources Management when the item is exchanged.
- 4. Resources Management will update the inventory to reflect the change when the “Transfer of Equipment” form is received.
- 5. **No item of equipment should be moved without the knowledge of Resources Management!!!!**

B. Sale of Equipment

1. All items to be sold will be located on the “Surplus/Excess Inventory for Sale or Transfer” (see EMP 11). Resources Management is responsible for “Surplus Inventory”.
2. All sales of equipment will be handled by the Purchasing Agent through the office of Resources Management. No equipment can be sold in any other way.
3. The Office of Resources Management must get permission for sale from the Mississippi Office of Purchasing and Travel and by the Department of Audit. Requests for “Authority to Dispose” should not be made unless it is certain the equipment will be sold or traded.
4. After permission has been obtained and proper procedures for obtaining a buyer have been followed, Resources Management working with the Purchasing Agent would complete the “Equipment Transfer Request”, securing signature from buyer and collecting the price of the item from the buyer.
5. Resources Management should maintain files on any sales of equipment. Resources Management would use the “Transfer” form to delete the item from inventory.
6. Distribution of copies of the “Transfer” will be the same as A3.

C. Trade-In of Equipment

1. Request for trade-ins should be made to Resources Management on the purchase requisition.
2. The office of Resources Management must get permission for trade-in from the Mississippi Office of Purchasing and Travel and by the Department of Audit.
3. When permission is obtained and a purchase order is issued, Resources Management will be advised to work with the department head to initiate the “Equipment Transfer Request”. When the vendor picks up the equipment, signature of the vendor should be obtained on the “Transfer Request”. The vendor should sign as the “Receiving Department”. It is the responsibility of the Department Head to ensure that the vendor picking up the equipment signs this form and makes proper distribution of the “Transfer” form. Vendor should not pick any equipment without permission from Resources Management.
4. Distribution of copies of the “Transfer” will be the same as A3.

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT TRANSFER REQUEST**

TO: PROPERTY CONTROL

DATE: _____

PLEASE MAKE THE FOLLOWING TRANSFER OF EQUIPMENT ON MISSISSIPPI UNIVERSITY FOR WOMEN'S INVENTORY RECORDS.

IS THIS A TEMPORARY TRANSFER? ____ YES ____ NO

DURATION OF TRANSFER: _____

TRANSFER TO: _____
(what department is getting the item)

Where will the item now be located?
BUILDING _____ ROOM NO. _____

TRANSFER FROM: _____
(what department is getting rid of the item)

ITEM REQUESTED TO BE TRANSFERRED:

INVENTORY	DESCRIPTION

REMARKS: _____

APPROVED BY:

TRANSFERRING DEPARTMENT:

RECEIVING DEPARTMENT:

DEPARTMENT HEAD

DEPARTMENT HEAD

PROPERTY CONTROL OFFICER

**MISSISSIPPI UNIVERSITY FOR WOMEN
EQUIPMENT MANAGEMENT PROCEDURES**

PROCEDURE NO.: EMP 11

PROCEDURE: Surplus/Excess Equipment

I. Procedure

To describe the procedures related to the transfer or sale of surplus/excess equipment.

II. Institutional Policy

- A. All equipment being of no use to departments and no immediate requirement by another known department shall be moved to an assigned storage area. This equipment will be transferred to the “Surplus/Excess Equipment” inventory to await either transfer to another department or sale.
- B. For transfers between departments see EMP 10.

III. Procedure

- A. Moving surplus/excess equipment to a designated storage area.
 - 1. Resources Management must be notified by phone by the Department head desiring to have surplus/excess equipment moved to a surplus facility.
 - 2. Once the move has been authorized, the Department Head involved must initiate an “Equipment Transfer Request” to have equipment moved.
 - 3. The requesting Department is responsible for insuring that the equipment is properly identified with the MUW tag number before the move is made.
- B. Transferring equipment to the “Surplus/Excess Equipment” inventory.
 - 1. Information from the “Transfer Request” will be used by Resources Management to update inventories. The “Surplus/Excess Equipment” inventory will be considered as a separate Department with Resources Management being responsible.
- C. “Surplus/Excess Equipment” inventory available to Department Heads.
 - 1. Department Heads can arrange for an inspection of “Surplus/Excess Equipment” by contacting Resources Management. This inventory

should be checked before ordering equipment if there is a chance the item needed is on hand.

2. Equipment not requested by Department Heads within a reasonable time after equipment is put in “Surplus/Excess Equipment” storage will be disposed of in accordance with E (below).

D. How to obtain “Surplus/Excess Equipment” for use.

1. Department Heads needing equipment that is in “Surplus/Excess Inventory” should notify Resources Management. Resources Management would then initiate the “Equipment Transfer Request” and after approval see to moving the equipment.
2. Information from the “Transfer Request” will be used by Resources Management to update inventories through Data Processing.

E. Sale of Surplus/Excess Equipment

1. Surplus/Excess Equipment that has not been transferred after a reasonable time will be designated “for sale”.
2. Surplus/Excess Equipment should be physically inventoried each year by Resources Management and should be designated as “for sale” at that time.
3. The Office of Resources Management will be responsible for the sale of Surplus/ Excess Equipment.

THIS FORM WILL BE COMPLETED BY RESOURCES MANAGEMENT

FORM NO.: _____

LOST OR STOLEN PROPERTY AFFIDAVIT

Location of Property: _____

Date: _____

Description	Inventory #	Report #	Date Purchased	Cost or Value
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Detailed Explanation of Loss: (in case of theft, robbery, or mysterious disappearance, show the name of the Sheriff's Office notified and the date the loss was discovered. If such a loss was not reported to a Sheriff's Office at the time of the discovery, give a complete explanation of such failure.)

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

Date

Executive Head of Agency

Date

Property Officer

Date

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 _____, 20____.

Notary Public

NOTE: This affidavit should be filled out with the Inventory form "D" and Form _____ the same month that the property is removed from inventory.

**MISSISSIPPI UNIVERSITY FOR WOMEN
OFFICE OF RESOURCES MANAGEMENT
W-BOX 1611 EXT. 7126
WHITFIELD HALL**

**HAND RECEIPT FOR EQUIPMENT
OR ANY UNIVERSITY OWNED ITEMS**

Date: _____

From: _____
(Employee name and department)

This is to certify that I have the equipment or property listed below and that I am using it to complete official university business on the following date(s): _____

Description of Item/property	Serial number	Inventory number

I am the inventory representative for _____ (Department name) and certify that I have inspected the equipment as noted above. This equipment is on hand and appears to be in good condition. (Any exceptions should be reported to Resources Management and this form should not be completed.)

Signed _____

Date: _____

Inventory Representative

Approved _____

Date: _____

Department Head/Supervisor

This form should be updated each time there is a change, at a minimum of every six months if the equipment is still off campus.

Copy - Departmental Inventory File
Resources Management

**MISSISSIPPI UNIVERSITY FOR WOMEN
OFFICE OF RESOURCES MANAGEMENT
W-BOX 1611 EXT. 7126
WHITFIELD HALL**

HAND RECEIPT

Date: _____

From: _____

This is to certify that the equipment listed below is being repaired at the following location:

Business Name: _____

Address: _____

Phone #: _____

Contact Person: _____

Business Signature

Description of Equipment

Serial #

Inventory #

Employee's Signature