

MEMORANDUM

To: All Property Managers

From: Samantha "Sam" Shaw
State Auditor

Date: April 27, 2007

Subject: Property Inventory Manual

The purpose of this manual is to provide each agency property manager with an up-to-date property management guide that incorporates procedures published by the State Auditor's Office, Department of Finance and ADECA Surplus Property.

We are providing this manual and training to improve our methods of safeguarding and accounting for all state property. Your opinions and suggestions for improving these procedures are important and encouraged.

Feel free to contact the State Auditor's Office, Property Inventory Division for additional information or assistance.

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I. Authority

- A. The Property Inventory Control Division, hereafter referred to as the Property Division, of the State Auditor's Office was created by Act 610.1969 Regular Session of the Alabama Legislature as codified in the **Code of Alabama 1975**, Section 36-16-7. Hereafter, the Code of Alabama will be referenced by the symbol § and the appropriate paragraph number.
- B. The Director of the Property Division is vested by §36-16-10 with authority to carry out the provisions of §36-16-8 through §36-16-11.
- C. §36-16-11 and §41-1-6 expressly exempt from the provisions of §36-16-8 through §36-16-10 all livestock, animals, farm and agricultural products, and property owned or used by:
 - 1. Public schools
 - 2. Universities
 - 3. Colleges
 - 4. Trade schools
 - 5. Alabama Institute for the Deaf and Blind
 - 6. State Library Service
 - 7. State Hospitals for the Insane
 - 8. Partlow State School and Hospital
 - 9. Books
 - 10. All Fire Control or Fire Rescue equipment acquired by the Alabama Forestry Commission from sources other than State Agencies and subsequently donated to Volunteer Fire Departments Pursuant to §9-3-19.

D. The following agencies are exempt from the provisions of §36-16-8 through §36-16-10 as it applies to the use of Alabama Department of Economic and Community Affairs (ADECA) State Surplus for disposing of equipment:

1. Department of Transportation §23-1-64
2. Alabama State Docks §41-16-123
3. Retirement Systems of Alabama §36-17-3
4. Public Safety (Law Enforcement vehicles only)§32-2-83
5. Tennessee Valley Exhibit Commission §41-9-806

II. Definitions

A. AGENCY: (As used in this manual) refers to every Department, Board, Bureau, separate Division and office of the State of Alabama.

B. EQUIPMENT: As an asset, equipment must meet the following test:

1. Be Visible/Tangible
2. Be non consumable
3. Have a minimum life expectancy of at least one year.
4. Cost \$500.00 or above
5. Weapons
6. Items deemed sensitive or important enough by the Property Inventory Control Division

C. FIXTURE: Items that have changed from personal to real property upon being permanently attached to a building. Examples: water heaters, ceiling fans, and water fountains.

D. NON CONSUMABLE:

1. Everything that is subject to ownership and not coming under the dominion of real estate.
2. Anything that is not attached to the land or buildings thereon.

3. May be “tangible, having physical existence”, or “intangible, having no physical existence”, such as patents, inventions, and copyrights.
- E. PROPERTY: Encompasses **all** furniture and equipment.
- F. PROPERTY DIVISION: Property Inventory Control Division of the State Auditor’s Office.
- G. LOCATION: When possible the description of the location shall consist of County, Building, Room Number, or Section and person responsible.
- H. DEAD FILE: Items that have the status changed from active to inactive upon receipt of Form SD1.
- I. SCRAP ON SITE: Items that have no residual value left to the state.
- J. SALE AS IS WHERE IS: Items that are sold at Auction through Surplus Property.

III. Responsibilities

- A. The State Auditor shall:
 1. Maintain personal property accountability for the State of Alabama.
 2. **Code of Alabama 1975**, Section 36-16-8 requires the State Auditor, through the Property Inventory Control Division, to administer a property control system consisting of inventories of state property by departments, procedures for the appointment of Property Managers, written receipts for state property by employees in possession of property, and biannual verification of inventories of items costing \$500 or more; any item deemed sensitive by Chief, Property Division, State Auditor’s Office; and all weapons.

B. Chief, Property Division, State Auditor's Office shall ensure that:

1. Each agency carries out fully the provisions of §36-16-8 through §36-16-11 applicable to that agency.
2. The Property Division conducts a biannual inventory of all state non consumable personal property, holding every officer or employee strictly accountable for all personal property assigned to his custody [§36-16-8(4)]. The Property Division will submit a report of audit results to the State Auditor, Agency Director/Department Head and Agency Property Manager. The Agency will be given a period of sixty days to locate missing items. A final report will be sent to the Agency Director/Department Head, stating the final count of missing items with their actual cost. The Final Report of items missing and their actual value will be sent to the Agency Director/Department Head, Agency Property Manager, Attorney General, and Examiners of Public Accounts.
3. Upon notification of a pending change in Property Manager, the inventory of that agency is audited by the Property Division prior to the departure of the Property Manager [§36-16-8(5)].
4. Upon notification of a pending change in Property Manager, a written request is submitted by the State Auditor's Office to the Department of Finance, Comptroller Division, to withhold the last payment of salary due the Property Manager until a complete check of the inventory is made and approved [§36-16- 8(5)].
5. Updates to this manual are published as changes occur.
6. Required orientation is required for all new Property Managers and must be scheduled as soon as possible after assumption of that duty.
7. Continuing Education training is provided on an annual basis for all Property Managers.
8. Quarterly and annual reports of all items Lost, Missing, Stolen, and/or Destroyed and their cost are submitted to the Governor,

Attorney General, Examiner of Public Accounts, Agency
Director/Department Head, Legislature, and members of the Press.

C. The Agency Director shall:

1. Designate an employee as Property Manager for the agency [§36-16-8(1)]. Failure to designate a Property Manager constitutes negligence of duty and is punishable by §36-16-10 (See Penalties pg.6)
2. Notify the Property Division of the newly designated Property Manager by use of the “Designation of Property Manager Form” (Exhibit A). Inform him of his duties as Property Manager.
3. Notify the Property Division immediately (within five work-days), in writing, if the Property Manager ceases for any reason to be the Property Manager of the agency [§36-16-8(5)].
4. Assume responsibility for the agency property account in the absence of a designated Property Manager.
5. Review all reports on lost, stolen, or destroyed equipment.
6. Provide written authorization for any state equipment before it has been taken for use outside the agency.
7. Ensure that the provisions of the **Code of Alabama 1975**, Section 36-16-8 and this Manual are carried out, as they apply to agency responsibilities.

D. Agency Property Manager shall:

1. When newly assigned:
 - a. Contact the State Auditor’s Office (334) 242-7028 within five work-days, and schedule an orientation briefing.
 - b. Conduct an Inventory audit with the previous Property Manager and the Property Division.

- c. Upon completion of the inventory, execute a written receipt for all property assigned to their agency [§36-16-8(5)]. Forward the original copy to the Property Division.

Acknowledge acceptance of responsibility for the agency property inventory account by signing the **Designation of Property Manager Form (Exhibit A)**, and submitting it to the Property Division.

2. Thereafter, on April 1 and October 1 of each year (October 1 only, if on Auditor's automated system) §41-1-6, make a full and complete inventory of all non consumable personal property, having a value of \$500 or more, except books; any item deemed sensitive by Chief, Property Division, State Auditor's Office; and all weapons. A copy of the inventory along with a letter of transmittal (Exhibit U), shall be submitted to the State Auditor's Office, Property Division [§36-16-8(1)].
3. Be the custodian of, and responsible for all property in their agency except property for which they have a hand receipt (Exhibit F or G) executed by the person responsible for the property [§36-16-8(2) and (5)].
4. Immediately upon determining that an item of furniture or equipment is unserviceable, obsolete, or no longer meets the needs of the agency, will take action to dispose of the item(s) in accordance with procedures contained in Chapter IV, Section H, procedure 1 thru 7 of this manual.
5. Ensure that no property is disposed of without the written permission of the Director of ADECA or the Governor of the State of Alabama or the Designee of either of them [§36-16-8(3)].
6. Ensure that no property is temporarily loaned or entrusted to another state agency or employee thereof without obtaining a signed hand receipt. See example hand receipt at Exhibit F.
7. Hand receipts are valid from the time prepared until the next required physical inventory. **Hand receipt(s) must be re-signed at the time of inventory.**

8. Work with Property Division employee(s), in conducting the biennial, complete physical inventory of the agency property account.

E. Agency Employee or Officer shall:

1. Execute a written receipt (Exhibit C or D) for all items of state owned equipment assigned or entrusted to them [§36-16-8(2)].
2. Upon execution of a hand receipt, become responsible for the property, relieving the Property Manager of responsibility [§36-16-8(2)].
3. Notify the Property Manager before property is disposed of, transferred, assigned, or entrusted to any other agency or employee.
4. Be held strictly accountable for all personal property assigned, or in his possession, regardless of value [Attorney General's Opinion No. 96-00130 dated February 9, 1996, and No. 97-00035 dated November 5, 1996].

IV. Penalties

- A. The value of any personal property lost to the State due to the neglect or willful act of the person having custody of the property shall be recoverable from such person in an appropriate action instituted on behalf of the State by the Attorney General (§36-16-9).
- B. In the event the head of a state agency neglects to perform the duties imposed upon him by § 36-16-8 through 36-16-11, he shall be liable for the sum of \$5.00 for each day such neglect continues, and for the value of any and all non consumable state personal property lost to the State as a result of such neglect (§ 36-16-10).
- C. In the event the Chief of the Property Division neglects to perform the duties imposed upon him by §36-16-8 through 36-16-11, the State Auditor shall report such neglect to the personnel board, which shall administer such disciplinary action against the chief of the division,

including the right to discharge him, as the board deems proper under the circumstances (§36-16-10).

V. Inventory Procedures

- A. Physical Inventories. In accordance with §36-16-8(1), each Property Manager shall:
1. Conduct an inventory of all non consumable personal property, except books, with a value of \$500 or more; any item deemed sensitive by Chief, Property Division, State Auditor's Office; and all weapons. It is recommended for department records that all items be inventoried regardless of value.
 2. Prepare a Property Inventory Report (Exhibit H) in a format that shows the complete description, manufacturer's serial number, cost, date of purchase, location, custodial agency, responsible officer or employee, and the state property control bar code with property number.
 3. Submit an original copy of the inventory results, with a letter of transmittal (Exhibit R) to the Property Division on April 1 and October 1 of each year. The **Code of Alabama 1975**, Section 41-1-6, allows agencies using an automated system to conduct an annual inventory and submit the results each year on October 1. Each inventory shall show all property acquired since the date of the last inventory.
 4. If an inventory identifies a missing item, a complete explanation accounting for said property on the disposition thereof must be submitted using Form SD-1 [§36-16-8].
 5. Maintain a copy of all inventories submitted to the Property Division, for examination by the State Auditor or employees of the Department of Examiners of Public Accounts.

B. Additions to the Property Inventory Account

1. Within 30 days of receiving an item of furniture or equipment having a value of \$500 or more; any item deemed sensitive by Chief, Property Division, State Auditor's Office; and all weapons; by purchase, transfer from another agency, or donation, the Property Manager shall take the following actions:
 - a. Assign a state property number. The property inventory control number consists of a two-digit agency prefix assigned by the Property Division, and a 6-digit number (ex. 07-000001) assigned by the agency.
 - b. Affix a property inventory and bar code label to the item.
 - c. Report receipt of the item to the State Auditor's Office using an automated system. (See page 11, F for non-automated procedures.)
2. If the furniture or equipment was purchased, a Material Receipt Form (Exhibit B), annotated with the assigned property inventory control number, must be prepared to effect payment. Follow departmental guidelines for processing.
3. The item is immediately added to the agency property inventory account.
4. All inventory updates and changes should be submitted using an automated system on a daily basis.

C. Transfer of Property between State Departments. Property may be transferred directly between state departments.

1. Fill out Form SD-1 as usual except - instead of showing "Surplus Property Division" in the **Transferred to** block show the department to whom the property is being transferred.
2. Both the **Released by** and **Received by** signatures should be obtained before sending the Form SD-1 to the State Auditor's Office

Property Division. Property Manager from each department must sign Form SD-1.

3. Once Form SD-1 is received by the Property Division it will be signed in the **Approved** block and a copy sent to the transferring department.
4. The transfer can then take place.

D. Transfer of property to exempt departments, and non-state entities. State non consumable personal property may be Transferred to exempt departments [Page 1, paragraph I.C.], and non-state entities if all of the following conditions are met:

1. Item is offered to (all) state agencies, with no takers. Documentation required.
2. Item is functionally and/or technologically obsolete to the State Agency.
3. Item will have no re-sale value if disposed of through State Surplus.
4. All cost associated with dismantling, and/or transporting the item will be borne by the donee.
5. The State of Alabama will benefit by not incurring any cost associated with the disposal of the item.
6. The actions required by 1 through 5 above must be documented and attached to Form SD-1 and approved by the Property Division prior to the actual transfer.

E. Affixing property labels. There are four considerations when affixing property number and bar code labels to furniture and equipment:

1. Barcode Placement - Place the correct barcode label on the item. (Blue labels go on property costing \$500 or more and green labels go on property costing \$499 or less. Property not belonging to the State should be labeled as such.)

2. Accessibility – Inventory Control Officer should be able to read or scan the label without moving the item.
3. Consistency – Place labels in the same location on similar items; e.g., kneewell of desks, top right front of cabinets, driver side doorpost of vehicles, etc.
4. Aesthetics – Preserving the beauty of an item is important, but should not take precedence over accountability. Labels can usually be placed in a way that will preserve the beauty of an item, and still be accessible for inventory purposes. Contact the Property Division for assistance.

F. Non-computerized (Manual) Procedures

1. An Excel spreadsheet in the proper format will be maintained by the agency. Contact the Property Division for the proper format.
2. Submit the Excel spreadsheet by the 15th of January, May, and September of each year.

G. Types of Disposal Actions

1. If property is declared surplus, and is to be turned in to a State Surplus Center, or Scrap on Site, the action is considered “Routine”. A Form SD-1 must be completed by the Agency Property Manager, and forwarded to ADECA State Surplus for processing and approval.
2. If property is lost, stolen, destroyed, or involves an administrative action; e.g.; transfer to another agency, bookkeeping error, retirement gift, removal of fixture from account, etc., and therefore not declared surplus, the action is considered “Non-Routine”. A Form SD-1 must be completed by the Agency Property Manager and forwarded to the Property Division for processing and approval.
3. For “Non-Routine” actions, agencies must provide the Property Division with a complete explanation of circumstances and events. This information should be in the form of an affidavit (Exhibit S) or

letter of explanation attached to the Form SD-1. If space permits, the explanation may be typed on the Form SD-1. Explanations are not required for transfers.

4. Deletions from the property account must be completed on Form SD-1. When property is lost, stolen, destroyed, scrapped, transferred, or declared surplus, the property inventory records must reflect the disposition of the item.

5. Disposal Procedures

The disposal procedure implemented by the Property Manager is based on the Reason for Disposal as outlined below:

DISPOSAL

Auto Wreck

Burglary (forcible)

Bookkeeping/Administrative error

Damaged

Destroyed (fire, flood, accident, vandalism, etc.)

Fixture (attached to rental building)

Fixture (attached to state owned building)

Lost (vanished)

Retirement gift

Sale "As is where is"

Scrap on Site

Stolen (other than burglary)

Trade-In

Transfer to another agency

ADECA State Surplus

NOTE: All agency Property Managers must use Protégé to create Form SD-1s. Follow "Procedure for deleting items" in the Protégé User's

Guide to prepare Form SD-1s for all procedures. Vehicles disposed of must each be on a separate Form SD-1.

Procedure 1: State Surplus

- A. Property Manager will prepare Form SD-1 (Exhibit F); Protégé will automatically assign a State Auditor Number.
- B. Make a copy of completed form, retain it for your records and send original Form SD-1 to State Surplus.
- C. See Chapter VI, Paragraph B, for scheduling and delivery procedures.
- D. Upon delivery, the Form SD-1 signed by the State Surplus receiving clerk will serve as authorization to delete the item(s) from the agency property account. A copy of the Form SD-1, signed by the appropriate person at State Surplus, shall be sent to the State Auditor's Office by the Property Manager.
- E. Proceeds from the sale of non consumable state personal property which was originally purchased with state funds should be deposited into the State Treasury to the credit of the fund from which the property was originally purchased (Attorney General's Opinion Vol. 50, pg.159).

Procedure 2: Transfers

- A. The transferring agency prepares Form SD-1(Exhibit G).
- B. The transferring agency signs in the **Released By** field, retains a copy of the Form SD-1, and forwards a copy of the Form SD-1 to the receiving agency along with the item(s) being transferred.
- C. The receiving agency receives the item(s), verifies the Form SD-1 information and signs the **Received By** field. The receiving agency assigns their agency property numbers to the items and writes the new property number in the final disposition column of the Form SD-1. Retain a copy of the Form SD-1 and forward a copy of the Form SD-1 to the Property Division.

- D. The Property Division approves the Form SD-1, retains a copy, and then forwards a copy to the transferring agency and a copy to the receiving agency.
- E. Property Managers are responsible for receiving the assets in Protégé.

Procedure 3: Scrap on Site

- A. Prepare Form SD-1 (Exhibit H). The Property Manager and his Department Supervisor must sign the Form SD-1.
- B. Forward the Form SD-1 to State Surplus.
- C. The item to be scrapped may be viewed by a representative of State Surplus before approval to scrap is given. A copy of the approved Form SD-1 is to be returned to the agency. It is the Property Manager's responsibility to provide a copy to the Property Division.
- D. The agency disposes of the item.
- E. The Property Division places pertinent information about the item in a **Dead File from Inventory** on their Protégé system.

Procedure 4: Retirement Gift (Weapons Only)

- A. Prepare Form SD-1 (Exhibit I).
- B. Attach retirement documentation and forward the Form SD-1 to the Property Division.
- C. Documents are examined and approved by the Property Division. An approved copy of the Form SD-1 is returned to the agency.
- D. The Property Division places pertinent information about the item in a **Dead File from Inventory** on their Protégé system.

Procedure 5: Trade-in

- A. Agency prepares Form SD-1 (Exhibit J).

- B. Agency attaches copy of purchase order or contract and forwards it to the Property Division.
- C. Documents are examined and approved by the Property Division. An approved copy of the Form SD-1 will be returned to the agency.
- D. The Property Division places pertinent information about the item in a **Dead File from Inventory** on their Protégé system.

Procedure 6: Auto Wreck, Burglary, Damaged, Destroyed, Fire, Flood, Lost, Stolen, and Storm

- A. The Property Manager or person designated by the Property Manager shall obtain a Police, Fire, or Incident Report as appropriate, prepare a statement of circumstance, and deliver this documentation to the Agency Property Manager.
- B. The Property Manager will attach the Property Description and Cost to the documentation and forward it to the Agency Director.
- C. The Agency Director/Department Head shall review the documentation and make a determination of NEGLIGENCE, or NON-NEGLIGENCE.

1. If the decision is **NON-NEGLIGENCE**:

- a. Agency Director will note decision on the employee statement and return documentation to the Property Manager.
- b. Property Manager prepares Form SD-1 (Exhibit K).
- c. Property Manager forwards Form SD-1 with documentation to the Property Division.
- d. Documents are examined and approved by the State Auditor's Office. An approved copy of Form SD-1 is returned to the Agency.
- e. The Property Division places pertinent information about the item in a **Dead File from Inventory** on their Protégé system.

2. If decision is **NEGLIGENCE**:

- a. The Agency Director's decision, the value to be recovered from the responsible individual, and how that value was determined, shall be annotated on the employee statement. If more space is needed, use a separate sheet of (department letter) paper:

1. The value to be recovered is determined by a consideration of the following factors:

Original cost
Depreciation (does not apply to antiques)
Appreciation
Wear and tear
Cost to repair
Cost to replace
Obsolescence
Remaining useful life
Other factors appropriate to circumstance

2. If the above factors are insufficient or inappropriate, the Agency Director may apply "Straight Line Depreciation" as follows:

Formula: 10% depreciation per year not to exceed 90% of the value of the item.

Example: A 9-year-old item costing \$1,000 is lost:

9 yrs x 10% per year = \$900 depreciation

\$1000 cost - \$900 depreciation = \$100 due the State of Alabama from the responsible individual.

Exception: Antiques will not be depreciated. The full-appreciated value or appraised value, as appropriate, will be collected.

- b. Agency Director returns documentation to the Property Manager.
- c. The Agency Property Manager shall take the following actions:
 - 1. Notify responsible individual of Agency Director's decision, and request a personal check or money order made payable to the Agency as reimbursement for the lost, stolen, or destroyed item.
 - 2. Deposit check with State Treasurer's Office using a Certificate of Deposit Form FRMS-7. Attach a copy of deposit to Form SD-1 along with statement from responsible individual and send to the State Auditor's Office.
 - 3. Prepare Form SD-1 (Exhibit K).
 - 4. Form SD-1 shall be forwarded with the above documentation to the State Auditor's Office.
 - 5. Documents are examined at the Auditor's Office, the Form SD-1 is approved and a copy returned to the agency.
 - 6. The Property Division places pertinent information about the item in a **Dead File from Inventory** on their Protégé System.
- d. If the responsible individual declines to reimburse the State of Alabama, a statement of declination signed by that individual should be attached to the Form SD-1.
- e. The statement of declination will be forwarded to the Attorney General who will determine if legal action is to be taken.

Procedure 7: Sale “As Is Where Is”

- A. Prepare a Form SD-1 (Exhibit O).
- B. Retain file copy of completed Form SD-1, and send all copies to State Surplus
- C. See Chapter VI, paragraph G, 1 for State Surplus processing procedures.

Procedure 8: Fixture Attached to State Building

- A. Agency prepares Form SD-1 (Exhibit L) and a letter of justification.
- B. Agency forwards Form SD-1 with the letter of justification to the Property Division.
- C. The Property Division may dispatch a Property Inventory Officer to the site to verify that the item is a fixture.
- D. Upon verification, the Form SD-1 will be approved and a copy returned to the agency.
- E. The Property Division places pertinent information about the item in a **Dead File from Inventory** on their Protégé system.
- F. Department Property Manager delivers a copy of the approved SD-1 Form to the Agency Accounting Division so the cost of the fixture can be added to the cost of the appropriate building.

Procedure 9: Fixture Attached to Rental Building

Asset remains on property inventory account until lease is terminated or building is purchased.

A. Lease termination:

1. Agency prepares Form SD-1(Exhibit M) and a letter of justification. Agency forwards Form SD-1 with letter of justification to the Property Division.
2. The Property Division may dispatch a Property Inventory Officer to the site to verify the item is a fixture.
3. Upon verification, the Form SD-1 will be approved and a copy returned to the Agency.
4. The Property Division places the items in a **Dead File from Inventory** on their Protégé system.

B. If building is purchased by the State, Procedure 8 applies.

Procedure 10: Bookkeeping/Administrative Error

- A. Agency prepares Form SD-1(Exhibit N) and a letter of justification.
- B. Agency forwards Form SD-1 with letter of justification to the Property Division.
- C. Documents are examined by the Property Division, the Form SD-1 approved, and a copy returned to the Agency.
- D. The Property Division places pertinent information about the item in a **Dead File from Inventory** on their Protégé system.

VI. **Miscellaneous Procedures**

A. Computing “Cost”

1. The cost of a property item shall be the carrying cost promulgated by Generally Accepted Accounting Procedures (State Auditor Policy Statement A104):

the original purchase price to include all components
plus any incoming freight charges
plus any installation or setup costs
plus improvements/enhancements (not repairs)
minus the salvage value of components removed

2. All Agencies, except those purchasing property with proprietary funds, shall record any property purchased from another state agency including the ADECA State Surplus at the disposing Agency's original purchase price, plus or minus adjustments, as defined above. Proprietary Funds should record new acquisitions at fair market value which is usually their acquisition cost.

B. Correcting Property Records

1. When property record information, e.g. description, serial number, or model number, is found to be inaccurate due to administrative error, warranty exchange, etc., all agencies on automated system will make post corrections in their database **daily**.
2. Agencies not on an automated system will prepare an Excel spreadsheet in the proper format to correct errors. This document will be maintained by the agency. Contact the Property Division for the proper format.
3. Excel spreadsheets created to correct administrative errors will be submitted to by the 15th of January, May, and September of each year.

C. Depreciation

1. Depreciation as used in this manual applies to property inventory procedures only.
2. Straightline depreciation may be used when other factors are inappropriate, to determine the dollar value to be reimbursed for furniture and equipment that has been negligently lost, stolen or destroyed.

Formula: 10 % depreciation per year not to exceed 90% of the value of the item.

Example: A nine-year-old item costing \$1,000 is lost.

**9 years x 10 % per year = 90% depreciation allowance
90 % allowance x \$1,000 cost = \$900 depreciation
\$1,000 cost – 900 depreciation = \$100 due the State of
Alabama from the responsible person**

Exception: Antiques, art, weapons, and books will not be depreciated. The full appraised value will be collected.

3. If a lost or stolen item is later recovered, the State of Alabama will have the option of accepting the item and refunding the monies collected or allowing the individual to retain the item.

D. Donated Items (Gifts)

1. A letter should be obtained from the donor (Exhibit P) describing the donated property. The original cost is given if known. This could aid in establishing a fair market value.
2. Upon receipt of donated property, the item(s) will be assigned a current fair market value. An appraisal will be obtained when appropriate.
3. If the assessed value meets or exceeds the \$500 threshold, a property number will be assigned, a property bar code label affixed, and the item added to the department property inventory.
4. The assigned property number(s) will be annotated on the donation letter and the original copy maintained by the agency.

- E. Grant Equipment Purchased by the State of Alabama. Equipment purchased by the State of Alabama with federal grant funds shall be used, managed, and disposed of in accordance with State and Federal guidelines. All items purchased with funds other than State funds, e.g. federal grants, county funds, etc., should be labeled, e.g. “NOT

PURCHASED WITH STATE FUNDS. PURCHASED WITH FEDERAL GRANT.” This will prohibit item being accounted for as a new item not yet input into Protégé.

- F. Leased Property. For ownership identification purposes, leased property will be labeled LEASED FROM (give company name, address, and telephone number).
- G. Lease-Purchase Property. Items acquired through lease purchase or installment sales agreement will be assigned a property inventory number when the item is received. [Attorney General’s Opinion 97-00035 dated Nov. 5, 1996]
- H. Loaned Property. Although the State of Alabama does not own loaned property, it sometimes becomes a permanent type of loan. To ensure accountability for items entrusted to the State, the following will apply. Items with a value of \$500 or more and on loan longer than one year will be assigned a property number and a bar code number and added to the department property inventory. If the actual cost is unknown, the fair market value will be used.
- I. Personally-Owned Property. For ownership identification purposes, personal property brought to the job site will be labeled or marked PERSONAL PROPERTY OF (owner’s name).
- J. Permanently Installed Property
 - 1. If an item or feature is/will be permanently installed in/on a major piece of equipment, a state property number will not be assigned. Instead, the property record of the major item will be updated to reflect the additional cost and description.

Example: Memory added to a computer
Telephone added to a phone system
Tommy lift added to a truck

- 2. If an item or feature is permanently installed to the land or any building thereon, a state property number will not be assigned. Once installed, the character of an item changes from personal property to

real property, and is commonly known as a fixture. The test of a fixture is intent. “Was the installation intended to be permanent?”

Examples of Permanent Fixtures:

Ceiling Fan	Built-in Appliance
Water Heater	Built-in Shelving
Water Fountain	Tower w/Footing e.g. Fire, Radio/TV, Weather Plumbing Fixture e.g. Sink, Commode, Tub
Air Conditioner	
Built-in Bookcase	
Light Fixture	

3. If an item or feature is used with, but not permanently installed in/on a major item of equipment, it must be assigned a separate property number.

Example: Computer Monitor
Computer Printer
Bushhog Attachment
Radio mounted in vehicle

NOTE: See State Auditor Policy Statement A108

K. Swapping. Agency may not swap or otherwise trade non consumable personal property between themselves and a non-governmental agency (Attorney General’s Opinion Feb 7, 1975).

L. Trade-Ins

1. Act No.84-249 as codified does not provide for the trade-in of State of Alabama non consumable personal property (Attorney General’s Opinion Nov. 4, 1987).
2. One exception to the no trade-in rule is Attorney General’s Opinion dated June 21, 1985, concluding that old weapons could be traded in as part of the purchase price of new weapons.

M. Warranty Replacements. If an item of equipment is replaced by the vendor, the property manager shall take the following actions:

1. Make changes in department property record to reflect changes in make, model, serial number, and cost. Note: replacement items must be equal to, or better than the original.
2. Forward updated information to the State Auditor's Office via automated system, if automated, or in Excel spreadsheet, if manual.

N. Property Inventory Label Source

For information regarding criteria used for property inventory label and bar code labels contact Property Inventory Division at (334) 242-7036.

VI. Surplus Property Procedures

A. Purpose and Usage:

1. There are two Surplus Property Centers in the State. The primary center is located at 4401 Northern Boulevard in Montgomery. This facility accepts state and federal surplus property and sells it to other state agencies and those entities eligible under the Federal Surplus Property Program. The second center is located at 3445 Eva Road in Eva. This facility accepts federal surplus property only and sells it to those entities eligible under the Federal Surplus Property Program. Both centers serve as a final sale site where bid and/or public auctions are conducted.
2. Property may be "Scrapped on Site" (Exhibit H), or sold "As is Where is" (Exhibit O), rather than taking it to the Surplus Property. DO NOT mix these property categories on the same Form SD-1. Each requires a separate Form SD-1 and each requires the approval of Surplus Property.

B. Delivering Surplus Property:

1. Surplus property delivered to a center must be listed on Form SD-1, Non-consumable Personal Property Receiving Invoice Form (Example SD-1 is Exhibit F).
2. It is preferred that vehicles be listed on a separate Form SD-1. Items under \$500 should also be listed on separate Form SD-1 to expedite unloading and receipt. Send the completed Form SD-1 to the Montgomery Center.
3. Deliveries are accepted at any time between 8 a.m. and 4 p.m. weekdays. Call (334) 277-5866 to schedule deliveries. Ensure that Form SD-1 has been sent to Surplus Property before scheduling delivery. Delivery must be at the time specified. Failure to be on time may require rescheduling. It is the responsibility of the agency turning in the property to arrange transportation and advise Surplus Property on which Form SD-1s are being brought in. Bring in each item listed on the Form SD-1. Items not brought in will be lined off the Form SD-1. They can be included on future Form SD-1s.
4. Upon delivery, the property will be checked in against the Form SD-1 and signed in the **Received By** block by the Receiving Clerk at Surplus Property. One copy of the signed Form SD-1 will be retained by the delivering agency to serve as authority to delete the item from the agency's inventory account. Agencies delivering property are expected to assist in unloading and checking to ensure accuracy. A complete item must be turned in to receive credit for delivery, (e.g. you cannot turn in a handle and get credit for a lawn mower).

Note: Surplus Property does not accept used mattresses. Used tires and batteries will be accepted, but only if they are in saleable condition.

5. Before delivering vehicles, the agency must remove the license plate and all decals and/or lettering that identifies the vehicle as state property. The vehicle should be cleaned inside and in the trunk. Do not leave trash or any other items of property in a

vehicle. Vehicles should have all sets of keys at the time of turn-in including a trunk key. A Certificate of Title must accompany the vehicle to Surplus Property if manufactured in 1975 or later. A completed Odometer Statement must be attached to all titles for vehicles up to 10 model years old unless the title is a “Blue Form” with the appropriate mileage statement on reverse. Do not fill in Assignment Section. The Property Manager should only sign in the block labeled **Signature of Seller**. Titles incorrectly filled out will require the agency to obtain a replacement title before vehicles can be transferred. Vehicles cannot be sold by Surplus without a title. Therefore, vehicles will not be accepted for turn-in without accompanying title.

**FAILURE TO COMPLY WITH THE FOREGOING
PROCEDURES WILL CAUSE REJECTION OF
PROPERTY BY SURPLUS PROPERTY.**

C. Direct Transfer

1. Between State Departments

Property may be transferred directly between state departments. Fill out Form SD-1 as usual, except instead of showing “Surplus Division” in the **Transferred to** block, show the department to whom the property is being transferred. Both the **RELEASED BY** and **Received by** signatures of the Property Manager should be obtained before sending the Form SD-1 to the State Auditor’s Office Property Division. Once the Form SD-1 is received by the Property Division, it will be signed in the **Approved** block and a copy sent to the Transferring department. The transfer can then take place.

2. From a State Department to any other Eligible Organization

- a. Property may be transferred directly from any state agency to any organization that is legally entitled to receive it. To ensure the organization (a school, city, etc.) is legally entitled, Surplus Property must first be contacted before the property physically changes hands. No property can be transferred in this manner “free of charge.” State law

requires that fair market value be obtained for any property disposed of in this manner. NO property can physically change hands until eligibility is established and a price determined and agreed upon with the organization receiving the property.

- b. Once the above process is complete, Surplus Property will contact the state department requesting the transfer. At this time a Form SD-1 can be prepared as usual. In the body of the Form SD-1, indicate the organization to which the property is to be transferred. Send the Form SD-1 to Surplus Property for completion of all remaining paperwork.

D. Scrap on Site

1. Property with NO resale value may be “scrapped on site” by the individual State agency. When the cost to remove the property exceeds the current value of the item, it is cost prohibitive to deliver to Surplus Property.
2. The Property Manager should prepare a separate Form SD-1 (Exhibit H) for this type of property. In the **Transferred to** block indicate “Scrap on Site.” The Property Manager and his supervisor must sign the Form SD-1. An individual from Surplus Property may desire to view the property before approval is given, especially for high dollar items.
3. Once the “Scrap on Site” Form SD-1 is approved, the Property Manager may dispose of the property in the most economically feasible manner.

E. Obtaining Surplus Property

1. Surplus items located at Surplus Property are available for sale to state agencies and other authorized recipients. Representatives of state agencies and other authorized recipients are encouraged to visit on a regular basis. For three days after receipt, new items of state surplus property are offered to state agencies only. Only authorized individuals listed on file may sign for surplus items. Those listed as an authorized representative may delegate

authority to other staff members to select property by issuing a temporary permit for a one-time visit. Permits should contain a sample signature of the person delegated to select and receive property and specify the date purchase is authorized.

2. Upon selection of surplus items from Surplus Property, a State Sales Invoice or Federal Distribution Document (for federal property) will be prepared listing those items selected.
3. The buyer will be given a copy of the invoice(s) to serve as a statement of service and handling charges. State law requires payment within 30 days. If payment is not received within 30 days, the purchase must be returned. The completed sales receipt is also the agency's authority to add item(s) received to their inventory. It is the responsibility of the purchasing agency to pick up all items selected. Surplus Property Division may deliver, if drivers and appropriate trailer are available, for a small delivery fee. Arrangement for deliveries must be made with the sales person. Delivery will be made at a pre-arranged time.
4. Items purchased from state surplus, with an original acquisition cost of \$500 or more, must be added to the purchasing agency's property account at the original acquisition cost.
5. Agencies must retain federal surplus property items obtained from Surplus Property for a period of one year, unless original acquisition cost is greater than \$5,000, in which case, property should be retained for 18 months.

F. Want List

1. The Surplus Property Division maintains a "Want List" of property requested by agencies. Such lists will be comprised of "specialized item(s)" such as vehicles, construction equipment, shop equipment, boats, and other large items. Advise Surplus Property of your "Want" requirement. Requests will be placed on the list effective the date of the request. Requests will remain on the list for one year, or until the item is received, whichever comes first.

2. Common use items that can generally be found in stock will not be placed on the “Want List” such as filing cabinets, desks, and chairs.
3. Property will be offered in date sequence received at Surplus Property Division – “first received, first offered.” Exceptions will be made in emergencies.
4. For vehicles, state agencies will have first priority for three days after receipt at Surplus Property. Municipalities with a population of less than 5,000 will have second priority.

G. Public Sale of Surplus Property

Periodically Surplus Property will conduct sales of state surplus property to the general public. Such sales may be either by Sealed Bid or Public Auction. Property in such cases could be located at either Surplus Property or at the agency’s facility and sold “As Is Where Is.”

1. **AS IS WHERE IS** – Prepare Form SD-1 (Exhibit O). In the body of the Form SD-1 Form indicate that the property is requested to be disposed of “As Is Where Is.” Surplus Property will approve the request and contact the Property Manager before the next Public Auction to have the property “lotted up” for sale at the agency’s location. This property will be identified on the Auction Bid List as property to be sold “As Is Where Is.” Interested bidders will then visit the site to inspect the property and bid on it at the auction. High bidder will have 30 days to pick up property. When the Form SD-1 is prepared, do not mix property to be turned in at Surplus Property with property to be sold “As Is Where Is.” Describe the property in as much detail as possible to generate bidder interest.
2. **ADVERTISEMENT:** Public Auctions and Sealed Bids of state surplus property will be advertised for at least two weeks in advance of the date designated for receiving bids. Advertisements will appear at least once a week for two consecutive weeks in a newspaper of general circulation in the county where the sale is to be made. A copy of such proposal

will simultaneously be posted on a readily accessible public bulletin board at the main office of the Surplus Property Division. All bidders will be afforded an opportunity to inspect property 48 hours prior to sale.

3. **SEALED BIDS:** All bids on the sale of surplus property will be opened at the Surplus Property Division office on the date and at the time specified of the sale by the Division Chief. All bidders or their representatives are entitled to be present. Awards to successful bidders will be made within 72 hours of opening. Any successful bidder failing to accept an award of contract will be prohibited from bidding at future sales for a period of 12 months following such failure to accept.
4. **PUBLIC AUCTIONS:** All public auctions will be call auctions with the property going to the highest bidder. Auctions are always held on Wednesday with the prior Monday and Tuesday available for inspection. All bids must be paid for by the close of business on the Friday after the auction. Failure to pay will cause the bidder to be permanently barred from all future auctions.
5. **PAYMENT OF SUCCESSFUL BIDDERS:** Property sold shall be paid for by the purchaser or his representative in the form of cashier's check, bank draft, certified check, U.S. currency, or personal company check if accompanied by notarized bank letter stating maximum amount and period of validity. All purchases shall be removed no later than 10 days after the award unless advertised differently. Failure of purchaser to remove property results in property reverting back to the State of Alabama. Buyers failing to pay the bid amount, or failing to remove the property in the allotted time, or other irregularities on their part, will be permanently removed from the prospective buyers list and permanently barred from participating in all future auctions.
6. **LIST OF PROSPECTIVE BUYERS:** The Surplus Property Division will maintain a mailing list of prospective buyers of surplus property. When a prospective buyer does not participate for four consecutive sales, they will be deleted from the list. The prospective buyer list will be updated annually.

H. Reimbursement for Sale of State Property

Reimbursement for the sale of state property will be as prescribed by the State Comptroller. Reimbursement will not be made for non-controlled property, (e.g. property with an original acquisition cost of less than \$500, or property determined to have no value other than as scrap).

Policy Statements



TERRY ELLIS
STATE AUDITOR
(205) 242-7010

State Auditor of Alabama

THE ALABAMA STATE HOUSE

Montgomery, Alabama 36130

CHARLEY BAKER
EXECUTIVE ASSISTANT

Policy Statement

Statement Number: A104
Subject: Cost Assigned to Property Items
Effective Date: April 1, 1993
Scope: All State Agencies

Policy: The "cost" of a property item shall be the carrying cost promulgated by Generally Accepted Accounting Principles. Currently this cost is:

- the original purchase price
- plus any incoming freight charges
- plus any installation or setup costs
- plus the costs of any improvements or enhancements other than normal maintenance and repairs
- less the lower of cost or salvage value of any component removed.

Any property purchased from another state agency including the ADECA Surplus Sale Lot should be added to the buying Agency's property records at the disposing Agency's original purchase price plus adjustments as defined above.

Donated property and other items transferred to the state should be added to inventory at the fair market value of the property at the time of transfer.

Discussion/Background/Examples: This policy corrects two problems with carrying costs of property.

First, it defines specifications as to what costs are included in "Cost" and what changes should be made to the carrying cost by "Change Letter" to the State Auditor's Office.

Example:

Agency A buys an automobile for \$15,000, pays \$200 shipping, and pays a body shop \$400 to add police lights. After 1 year Agency A adds a new set of tires for \$200. After 5 years Agency A replaces the motor for \$2,000.

The carrying cost should be:

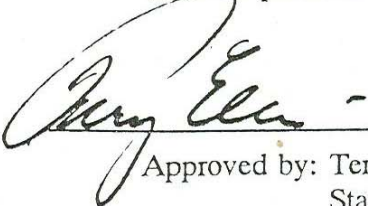
	Value of old Motor	
	\$0	\$1000
Original Purchase Price	\$15,000	\$15,000
Shipping	200	200
Police Lights/Installation	400	400
Tires (Maintenance)	0	0
Old Motor Salvage Value	-0	-1,000
New Motor	2,000	2,000
Carrying Cost	<u>\$17,600</u>	<u>\$16,600</u>

Another example may be data processing equipment where worthless components are replaced with more advanced parts sometimes with a lower cost than the original component. Assume a personal computer where a new motherboard is purchased to replace old motherboard. Remove the value of old motherboard, not its original cost.

	Value of old Motherboard	
	\$0	\$100
Original Purchase Price	\$3,000	\$3,000
Shipping	50	50
Old Motherboard Salvage Value	-0	-100
New Motherboard	300	300
Carrying Cost	<u>\$3,350</u>	<u>\$3,250</u>

The carrying cost will normally be the original purchase price plus any adjustment as defined above. In the rare case that an item is removed from a piece of property, reduce the cost by the salvage value of the removed component.

Second, this policy addresses the question of what cost to use when purchasing items from the Surplus Sale Lot. The cost should be the original purchase price of the selling Agency plus adjustments as defined above. The purchasing Agency should also use the original purchase date of the selling Agency. The theory to explain this method is that the State of Alabama as a whole has not disposed of the property and thus should continue to maintain it at its current cost and purchase date.


Approved by: Terry Ellis
State Auditor


Date



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EXECUTIVE ASSISTANT

Policy Statement

Statement Number: A105
Subject: Inventory of Property less than Threshold
Effective Date: April 1, 1993
Scope: Auditor's Office

Policy: The Auditor's Office will now use the same threshold of \$100 as set forth by Code of Alabama 1975 Section 36-16-8 to determine if an item of personal property is to be maintained on inventory and subject to the six month property inventory requirement.

It is no longer necessary to inventory non-consumable equipment with original cost of less than the \$100 threshold. It is advisable that items less than \$100 display a yellow state barcode property tag indicating that it is state property, but not subject to annual and six month inventories.

Discussion: In the past, the Auditor's Office has maintained items on inventory with original cost of less than \$100 and has inventoried these items every six months.

Approved by:
Terry Ellis
State Auditor

Date



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Policy Statement

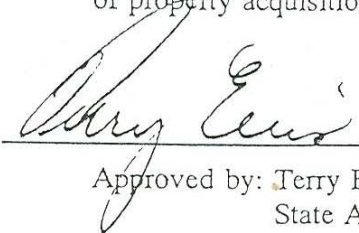
Statement Number: A106
Subject: Elimination of Property Card Requirements
Effective Date: April 1, 1993
Scope: All State Agencies

Policy: It is no longer necessary for Agencies to maintain a property card as defined in the Fiscal Policies and Procedures Manual, nor is it necessary to send a property card to the State Auditor's Office.

However, each Agency must continue to notify the State Auditor's Office of each new acquisition. This may be done by electronic methods approved by the State Auditor or by property acquisition form PA1. The Auditor's Office will continue to accept traditional cards until all Agencies have had sufficient time to convert to the new methods.

Discussion/Background/Examples: The Fiscal Procedures manual issued by the Finance Department contains a section entitled "Property Management." Paragraph F defines the requirements of the Agency to prepare property cards in duplicate and send one of the cards to the Auditor's Office for each new item of property acquired. Since many Agencies are now using computerized systems to maintain property records, the printing of duplicate cards (one for the Agency and one for the Auditor's Office) is no longer necessary and is sometimes wasteful.

This policy eliminates any requirement for the Agency to maintain a copy of the property card. It also outlines new methods to notify the State Auditor's Office of property acquisitions.


Approved by: Terry Ellis
State Auditor


Date

Property Acquisition Form

State Auditor's Office

Form PA-1

Number _____

Number of
Characters

1 Property Number	_____	_____	_____	2+6
2 Type	_____	_____	_____	1
3 Group	_____	_____	_____	6
4 Class	_____	_____	_____	8
5 Manufacturer	_____	_____	_____	8
6 Model	_____	_____	_____	10
7 Serial Number	_____	_____	_____	20
8 Description	_____	_____	_____	30
	_____	_____	_____	
	_____	_____	_____	
9 Original Cost	_____	_____	_____	12.2
10 Fund	_____	_____	_____	6
11 Color	_____	_____	_____	6
12 Date Acquired	____/____/____	____/____/____	____/____/____	6
13 Purchase Authorization	_____	_____	_____	13
14 FRMS Agency	_____	_____	_____	3
15 Person Responsible	_____	_____	_____	15
16 Bar Code Level/Color	_____	_____	_____	1+6
17 Bar Code Number	_____	_____	_____	8
18 Operational Unit	_____	_____	_____	8
19 Activity	_____	_____	_____	4
20 Object Codes	_____	_____	_____	2
21 Depr Meth/Life	_____	_____	_____	4
22 Condition	_____	_____	_____	1
23 Acquisition Method	_____	_____	_____	1
24 In Use?	_____	_____	_____	1
LOCATION:				
25 County	_____	_____	_____	4
26 Building	_____	_____	_____	8
27 Room Number	_____	_____	_____	5

Updated 01/07/95



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EXECUTIVE ASSISTANT

Policy Statement

Statement Number: A107
Subject: Non-Routine SD-1 Process
Effective Date: April 1, 1993
Scope: All State Agencies

Policy: SD-1 forms for disposal of property where no property is to be sold shall be termed Non-Routine SD-1's. The following steps explain the correct procedure for eliminating property numbers for Non-Routine Disposals.

1. Agency prepares SD-1 and compiles explanatory documents.
2. Agency sends SD-1 and all supporting documents to State Auditor's Office.
3. Auditor's Office reviews.

If information is not complete, Auditor's Office contacts the Agency's Property Manager for more information.

If information is complete and no further action is deemed necessary, Auditor's Office generates Disposal Memo to the Attorney General stating "No Further Action Necessary." Copies are sent to the Property Manager and Examiners of Public Accounts. The Attorney General or the Examiners of Public Accounts could disagree and later continue with their own procedures.

If repayment is deemed necessary by the Auditor's Office, the Agency's Property Manager is contacted. If the Property Manager offers no further information, a "Demand Letter" is sent to the responsible party requesting payment within 30 days.

The Attorney General's Office in response to our request dated February 13, 1993, has confirmed that an Attorney General's opinion dated February 26, 1974, is still in effect. This opinion responded to the question:

Is it necessary for the State Auditor to have approval from the Finance Director, The Chief of Service of the Finance Department or from some other source, before removing these stolen or lost items from our active inventory files?

In response to this question, the Attorney General discusses that the "property accounting" function was transferred to the State Auditor upon establishment of the Property Inventory Control Division created in August of 1969. He further states "the removal of stolen or lost items from your division's inventory files must be construed as relating to property accounting."

Identifying responsibilities of parties involved in property disposals:

Therefore, it is the responsibility of ADECA Surplus Sale Lot to ship, store, and retain surplus property, and to promote, sell, auction, or otherwise dispose of surplus property, and further to execute proper controls and documents to confirm that this has been achieved (Section 41-16-120).

It is the responsibility of the State Auditor's Office to account for personal property. This responsibility includes maintaining a correct and timely inventory listing of all property, and insuring proper controls exist to protect property from incorrect disposals, and to aid in collecting for items erroneously or unethically disposed of (Section 36-16-8).

The Examiners of Public Accounts should be notified of any unusual disposals and discrepancies because they are required during their normal audits to "compare the inventory of personal property of the department or agency kept by the property inventory control division with personal property in the custody of the department or agency, and shall include a statement of the result of the comparison in their report" (Section 36-16-9).

Section 36-16-9 also states that it is the responsibility of the Attorney General's Office to recover the value of any personal property lost to the State due to the neglect or willful act of the person having custody of the property.

Approved by:
Terry Ellis
State Auditor

Date

Summary of Process to Dispose of Property

Where Property Exists:

1. Property Manager calls Auditor's Office for SD-1 control number.
2. Property Manager mails SD-1 to ADECA Surplus Sale Lot.
3. Surplus Sale Lot contacts Property Manager and arranges a delivery time.
4. Property manager takes property to Surplus Sale Lot.
5. SD-1 is processed and appropriate copies mailed.

Where No Property Exists: (A Non-Routine Disposal)

1. Agency prepares SD-1 and compiles explanatory documents.
2. Agency sends SD-1 and all supporting documents to State Auditor's Office.
3. Auditor's Office reviews.

If information is not complete, Auditor's Office contacts the Agency's Property Manager for more information.

If information is complete and no further action is deemed necessary, Auditor's Office generates Disposal Memo to the Attorney General stating "No Further Action Necessary." Copies are sent to the Property Manager and Examiners of Public Accounts. The Attorney General or the Examiners of Public Accounts could disagree and later continue with their own procedures.

If repayment is deemed necessary by the Auditor's Office, the Agency's Property Manager is contacted. If the Property Manager offers no further information, a letter is sent to the responsible party requesting that payment be made to the Agency, and that proof of the deposit of funds be returned to the State Auditor's Office within 30 days.

4. If responsible party repays the State within 30 days, Auditor's Office generates Disposal Memo stating "No Further Action Necessary." Appropriate copies are disbursed. If responsible party does not pay within 30 days, Auditor's Office generates Disposal Memo to the Attorney General with recommendation to "Proceed with Litigation." Appropriate copies are disbursed.



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Policy Statement

Statement Number: A108

Subject: Property Numbers for Data Processing Equipment

Effective Date: July 1, 1993

Scope: All State Agencies

Policy: One property number will be attached to a computer's Central Processing Unit (CPU). This number will serve as the property number for the CPU, one attached keyboard and mouse.

The costs of any internal features added to the CPU such as memory expansions, modems, disk drives, tape drives, CDROM drives, etc. will be added to the cost of the CPU and will not carry a separate state property number. This should be reported to the State Auditor's Office in the form of a "Change Letter."

Any external devices such as monitors, printers, tape drives, etc. with cost of \$100 (or current state threshold) or more must be assigned a separate state property number.

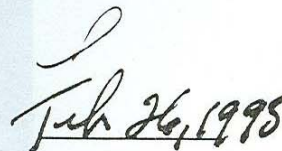
A group or cluster of related items including the CPU, all internal added features, and all external units associated with a CPU will be known as an "Operational Unit."

Any items recorded prior to the effective date of July 1, 1993, may retain their original state property numbers. Should a Department choose to combine or separate existing numbers to comply with the new standards, these changes should be reported to the State Auditor's Office as a "Change Letter" with accompanying form SD1's to eliminate any unnecessary property numbers. The form SD1 should refer to this Policy Statement and will be processed as a Non-Routine SD1.

Discussion/Background/Examples: As data processing technology advanced rapidly over the past few years, an inconsistent policy evolved when assigning state property numbers to components. Some agencies assigned property numbers to each internal component added to a CPU while others assigned one number. Some agencies included keyboards with the CPU number while others did not. Some agencies included monitors with the CPU number while others did not. In general, there has been no state-wide consistent numbering policy for data processing equipment.



Approved by:
Terry Ellis
State Auditor



Date



State Auditor of Alabama

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Policy Statement

Policy Number: **A109**

Subject: Exempt Status for Modular Panels and Workstations

Effective Date: February 1, 2001

Scope: All State Agencies

Policy: Wall panels and modular workstations will no longer be maintained on the master inventory account file of the State Auditor's Office.

Property Managers will no longer report new acquisitions of wall panels and modular workstations to the State Auditor's Office. The Comptrollers Office has assigned non-inventory sub-object code 26 for use with object code 1400 when paying for modular furnishings. As a result of this change, the assigned property number will not be required on the material receipt form.

SD-1 forms must be submitted to the State Auditor's Office to delete current assets of panels and modular workstations from the master inventory account. The "Transferred to" block of the SD-1 form should be annotated "Remove from inventory In accordance with State Auditor Policy A109".

Agencies will continue to protect, and account for modular furnishings in the same manner used for other non-reportable items. That is, property numbers will be assigned and property labels affixed, hand receipts will be initiated, and at the end of the items useful life, an SD-1 form will be prepared and the item(s) turned in to State Surplus.


Discussion/Background/Examples:


By design, wall panels and modular workstations are highly mobile and easily disassembled and reconfigured. They are purchased by the piece, and the operational unit will consist of many pieces. Individual pieces cost considerably less than the current equipment threshold of \$500.

The most common use for modular items is to work in conjunction with real property to create individual work areas in large rooms or bays. As staffing and needs change, the panels and workstations are disassembled, moved, and reconfigured to fit the situation.

The reconfiguration of modular furnishings routinely result in pieces and parts left over. These residual parts are stored where possible, and frequently end up lost, stolen, borrowed, or thrown out. The end result are panels and hybrid workstations, with lost property labels, that cannot be identified or cross referenced to the original item.

This policy eliminates the requirement for modular panels and workstations to be reported to the State Auditor's Office.


Approved by: Susan D. Parker, Ph.D.
State Auditor

 25, 2001
Date



SUSAN D. PARKER, Ph.D.
STATE AUDITOR
(334) 242-7010
FAX (334) 242-7650

State Auditor of Alabama

THE STATE CAPITOL

Montgomery, Alabama

P.O. Box 300200
Montgomery, AL 36130-0200
Email:
sparker@auditor.state.al.us.

Policy Statement 301-A

TO: ALL AGENCIES, BOARDS, BUREAUS
AND DEPARTMENTS

FROM: Susan D. Parker, Ph.D
State Auditor

DATE: September 24, 2001

SUBJECT: Objects Codes for Equipment Purchases
Other than Transportation

Policy Statement 301-A:

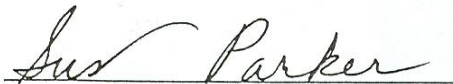
All normal and reasonable expenditures necessary to get an asset in place and ready for use should be included in the cost of the asset. Such expenditures could include freight, installation charges, or the cost of the modifications necessary to place the asset in use. Once the cost of an item has been established such cost should be charged to the appropriate object code.

1. The cost of all non-transportation equipment purchased (e.g. monitors, printers, etc.) for \$499.99 or less, except weapons and all non-repair items purchased for the installation within existing equipment, should be charged to the object code 0900.

- a. Weapons regardless of cost should be charged to object code 1400-17. The property number of the weapons should be recorded on the material receipt.
 - b. Non-repair items purchased for installation within existing equipment (e.g. computer memory, modems, hard drives, etc.) costing under \$500.00 should be charged to object code 0900. Items costing over \$500.00 should be charged to object code 1400 sub object 90. The property number of the existing equipment for which the item was purchased should be recorded in the description field of the payment voucher and on the material receipt.
2. Equipment with value of \$500.00 and above (e.g. CPUs monitors, printers, external hard drives, etc.) should be charged to the appropriate sub-object within major object code 1400 in accordance with the State of Alabama Department of Finance Fiscal Policy and Procedures Manual. The property number assigned to the equipment purchased should be recorded on the material receipt.
 3. The cost of an extended warranty or maintenance agreement purchased for non-transportation equipment should be charged to the appropriate sub-object within major object code 0500 in accordance with the State of Alabama Department of Finance Fiscal Policy and Procedures Manual.

Discussion:

The purpose of this policy is to promote consistency within the various state agencies, boards, bureaus, and departments in the assignment of expenditure object codes used to account for the cost of non-transportation equipment purchases.


Susan D. Parker, Ph.D
State Auditor

9-26-01
Date



DON SIEGELMAN
Governor

HENRY C. MABRY, III
Director of Finance

STATE OF ALABAMA
DEPARTMENT OF FINANCE
OFFICE OF THE STATE COMPTROLLER

RSA UNION
100 North Union Street, Suite 220
Montgomery, Alabama 36180-2602
Telephone (334) 242-7000
FAX (334) 342-3440

ROBERT L. CHILDREE
State Comptroller

January 22, 2001

MEMORANDUM

TO: All Department Fiscal Officers

FROM: Robert L. Childree *RLC*
State Comptroller

SUBJECT: New Sub-Object Code

At the request of the State Auditor's Office, my office has established the following expenditure object/sub-object code in the Central Accounting System for statewide use:

<u>Name</u>	<u>Object/Sub-Object</u>
Non-Inventoriable Modular Furniture	1400 26

This expenditure code is to be used only for wall panels and modular workstation components regardless of cost. Please notify the appropriate people in your organization. Should you have any questions concerning this matter, please call Kathleen Baxter at (334) 242-4857.

RLC/kdb

cc: All Comptroller Supervisors

ACTION OFFICER: KATHLEEN BAXTER
242-4857
RSA UNION, Room 274

ATTACHED TO POLICY # 109

Exhibits A-R

DESIGNATION OF PROPERTY MANAGER

TO:

FROM:

DATE:

Effective _____, you are hereby designated property manager of the _____. Your duties shall be performed in compliance with the Code of Alabama, 1975, §36-16-8. You will be the custodian of and responsible for all property belonging to the state and in the custody of this agency unless an appropriate written receipt has been executed and obtained from other employees or officers of this department for each property item entrusted to them.

DEPARTMENT HEAD

Acknowledgement:

I hereby acknowledge my designation as property manager for the _____ and my duties and responsibilities are contained in the Code of Alabama, 1975, §36-16-8.

PROPERTY MANAGER

**cc: State Auditor
Chief Examiner of Public Accounts
Attorney General
Department of Economic and Community Affairs**

*State Auditor's Office
600 Dexter Avenue, Suite S-101, Montgomery, AL 36130-0200*

EXHIBIT A

**STATE OF ALABAMA
MATERIAL RECEIPT**

No. 104 Date 5-4-97
 Department State Auditor's Office Division Property Prison or
 Camp _____
 Received from Pitney Bowes Req.No. 951525 P.O. No. 7-93292
Vendor
 Received at 600 Dexter Ave., Montgomery Date Received 5-4-07
Station
 Via _____ Transp.Chgs. Pd. \$ _____ To be Backcharged ? _____
 Frt., Express, P. P. Truck

Quantity	Unit	ARTICLE Make Full Report of Any Shortage or Damage	Condition
1	EA	Mail Processor, Model 5360	Good
		Serial No: 655010710	
		Property No: 07-001163	

Charge To Property Inventory Division Account 102801

I hereby certify that I have received and checked the articles listed above and that they are of the kind, quantity, and condition noted.

Checked by _____ Received by _____
 Signed Signed

RECEIPT FOR PROPERTY – TEMPORARY

TO:

PROPERTY MANAGER

DEPARTMENT

FROM:

DATE:

I hereby acknowledge receipt of the following items of property
belonging to the State of Alabama.

Effective on the date shown above, these items are in my custody and I hereby
acknowledge responsibility for these items. I understand that, pursuant to the Code
of Alabama, 1975, §36-16-8, I will be held strictly accountable for these items in the
event of any shortages.

Responsible Person Report

Responsible Person: P Toney

ASSET #	DESCRIPTION	BAR CODE	SERIAL NUMBER	COUNTY	BLDG	ROOM	ACQ COST
07-000775	220 MINITOWER	02800628	DNH4001	MONTGOMERY	CAPITOL	EB-05	3,205.00
07-000782	LAPTOP	02800637	9XR1301	MONTGOMERY	CAPITOL	EB-05	1,306.50
07-000784	PALM PILOT SCANNER	02800639	40A03R00N	MONTGOMERY	CAPITOL	EB-05	950.00
07-000788	Palm Pilot Scanner	02800643	S40A034244	MONTGOMERY	CAPITOL	EB-05	750.00
07-000791	CPU - CPU-PERSONAL COMPUTER - 1609	02800646	5VX0M11	MONTGOMERY	CAPITOL	EB-05	2,031.00
07-000792	CPU - CPU-PERSONAL COMPUTER - 1609	02800647	2VX0M11	MONTGOMERY	CAPITOL	EB-05	2,031.00
07-000795	CPU	02800651	BNDH631	MONTGOMERY	CAPITOL	EB-05	954.00
07-000796	CPU	02800652	7NDH631	MONTGOMERY	CAPITOL	EB-05	954.00
07-000797	CPU	02800653	INDH631	MONTGOMERY	CAPITOL	EB-05	954.00
07-000798	CPU	02800654	HSK1831	MONTGOMERY	CAPITOL	EB-05	954.00
07-000802	LAPTOP	02800660	0017804182	MONTGOMERY	CAPITOL	S-101	2,584.00
07-000803	LAPTOP	02800664	0017804184	MONTGOMERY	CAPITOL	S 101	2,584.00
07-000811	COMPUTER NOTEBOOK 8000 56K CD	07000811	5F27M01	MONTGOMERY	CAPITOL	BASEMENT B	3,381.00
07-000812	COMPUTER NOTEBOOK 8000 56K CD	07000812	CF27M01	MONTGOMERY	CAPITOL	EB-05	3,381.00
07-000818	COMPUTER NOTEBOOK 8000 56K CD	07000818	4727M01	MONTGOMERY	CAPITOL	BASEMENT C	3,381.00
07-000824	19 IN FLAT MONITOR	07000824	CN05Y2327161846ABCBS	MONTGOMERY	CAPITOL	EB-05 IN EB07	611.00
07-000830	COMPUTER	07000830	2V5R851	MONTGOMERY	CAPITOL	EB-05	1,055.31
07-000843	PC	07000843	2UA617JXT4	MONTGOMERY	CAPITOL	EB05	801.00
07-000844	PC	07000844	2UA617JXTF	MONTGOMERY	CAPITOL	EB05	801.00
07-000853	PALM PILOT SCANNER	07000853	Z195091	MONTGOMERY	CAPITOL	EB-05	820.00
07-000854	PALM PILOT SCANNER	07000854		MONTGOMERY	CAPITOL	EB-05	820.00
07-000855	PALM PILOT SCANNER	07000855		MONTGOMERY	CAPITOL	EB-05	820.00
07-000856	PALM PILOT SCANNER	07000856		MONTGOMERY	CAPITOL	EB-05	820.00

TOTAL ASSETS: 23

TOTAL ACQ COST: \$35,948.81

Effective on the date shown below, these items are in my custody and I hereby acknowledge responsibility for these items.

I understand that, pursuant to the Code of Alabama 1975, Section 36-16-8, I will be held strictly accountable for these items in the event of any shortages.

Signature: _____ P Toney

Date: _____

Examiner's Report

ASSET #	DESCRIPTION	BAR CODE	SERIAL NUMBER	PERSON	COUNTY	BLDG	ACQ DATE	ACQ COST
07-000775	220 MINITOWER	02800628	DNH4001	P Toney	MONTGOMERY	CAPITOL	08/18/2000	3,205.00
07-000782	LAPTOP	02800637	9XR1301	P Toney	MONTGOMERY	CAPITOL	02/26/2001	1,306.50
07-000784	PALM PILOT SCANNER	02800639	40A03R00N	P Toney	MONTGOMERY	CAPITOL	03/16/2001	950.00
07-000788	Palm Pilot Scanner	02800643	S40A034244	P Toney	MONTGOMERY	CAPITOL	12/11/2001	750.00
07-000791	CPU - CPU-PERSONAL COMPUTER - 1609	02800646	5VX0M11	P Toney	MONTGOMERY	CAPITOL	07/12/2002	2,031.00
07-000792	CPU - CPU-PERSONAL COMPUTER - 1609	02800647	2VX0M11	P Toney	MONTGOMERY	CAPITOL	07/12/2002	2,031.00
07-000795	CPU	02800651	BNDH631	P Toney	MONTGOMERY	CAPITOL	08/12/2003	954.00
07-000796	CPU	02800652	7NDH631	P Toney	MONTGOMERY	CAPITOL	08/12/2003	954.00
07-000797	CPU	02800653	INDH631	P Toney	MONTGOMERY	CAPITOL	08/12/2003	954.00
07-000798	CPU	02800654	HSK1831	P Toney	MONTGOMERY	CAPITOL	08/12/2003	954.00
07-000802	LAPTOP	02800660	0017804182	P Toney	MONTGOMERY	CAPITOL	03/21/2000	2,584.00
07-000803	LAPTOP	02800664	0017804184	P Toney	MONTGOMERY	CAPITOL	03/21/2000	2,584.00
07-000811	COMPUTER NOTEBOOK 8000 56K CD	07000811	5F27M01	P Toney	MONTGOMERY	CAPITOL	05/26/2004	3,381.00
07-000812	COMPUTER NOTEBOOK 8000 56K CD	07000812	CF27M01	P Toney	MONTGOMERY	CAPITOL	06/01/2001	3,381.00
07-000818	COMPUTER NOTEBOOK 8000 56K CD	07000818	4727M01	P Toney	MONTGOMERY	CAPITOL	06/01/2001	3,381.00
07-000824	19 IN FLAT MONITOR	07000824	CN05Y2327161846ABCBS	P Toney	MONTGOMERY	CAPITOL	07/19/2004	611.00
07-000830	COMPUTER	07000830	2V5R851	P Toney	MONTGOMERY	CAPITOL	07/19/2004	1,055.31
07-000843	PC	07000843	2UA617JXT4	P Toney	MONTGOMERY	CAPITOL	05/05/2006	801.00
07-000844	PC	07000844	2UA617JXTF	P Toney	MONTGOMERY	CAPITOL	05/05/2006	801.00
07-000853	PALM PILOT SCANNER	07000853	Z195091	P Toney	MONTGOMERY	CAPITOL	08/28/2001	820.00
07-000854	PALM PILOT SCANNER	07000854		P Toney	MONTGOMERY	CAPITOL	08/28/2001	820.00
07-000855	PALM PILOT SCANNER	07000855		P Toney	MONTGOMERY	CAPITOL	08/28/2001	820.00
07-000856	PALM PILOT SCANNER	07000856		P Toney	MONTGOMERY	CAPITOL	08/28/2001	820.00

TOTAL ASSETS: 23

TOTAL \$ 35,948.81

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 72026

DATE: 3/15/2007 11:28:54AM

TRANSFERRED FROM: Alabama Department of Public Safety (35)	TRANSFERRED TO: Surplus (00)	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	35-018806 VISION TESTER	184	35018806	\$520.00	Good	1			
2	35-030983 TYPEWRITER ELECTRONIC 31 HERM	2239891	35030983	\$557.00	Good	1			
3	35-030984 TYPEWRITER ELECTRONIC 31 HERM	2239896	35030984	\$557.00	Good	1			
4	35-032477 TYPEWRITER,IBM SEL.2	4815463	35032477	\$810.00	Good	1			
5	35-041868 TYPEWRITER ELECTRONIC IBM/WHEELWRITR	11BBYG4	35041868	\$522.00	Good	1			

TOTAL ACQUISITION COST: \$2,966.00

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 70702

DATE: 12/14/2006 3:48:00PM

TRANSFERRED FROM: Alabama State Senate (41)	TRANSFERRED TO: House of Representatives (09)	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	41-004355 LAPTOP COMPUTER DELL/INSPIRON 5160	DM1CS51	41004355	\$1,530.03	Good	1	_____	_____	_____
2	41-004381 LAPTOP COMPUTER DELL/INSPIRON 5160	5PK8S51	41004381	\$1,530.03	Good	1	_____	_____	_____
3	41-004387 LAPTOP COMPUTER DELL/INSPIRON 5160	DSK8S51	41004387	\$1,530.03	Good	1	_____	_____	_____

TOTAL ACQUISITION COST: \$4,590.09

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 70841

DATE: 12/27/2006 2:24:37PM

TRANSFERRED FROM: Governor's Mansion (22)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	22-001630 TABLE,PLANTATION,MARBLE TOP NONE/341-2713-6		22001630	\$1,295.00	Good	1			
2	22-003438 GLASSWARE SET DILLARDS/GLASSWARE		22003438	\$725.55	Good	1			

TOTAL ACQUISITION COST: \$2,020.55

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 70414

DATE: 11/13/2006 3:26:29PM

TRANSFERRED FROM: Board of Pardons and Paroles (31)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	31-006550 SEMI-AUTOMATIC PISTOL; .40 CAL P229 SIG SAUE/P229	AI15821	04301128	\$468.97	Good	1			

TOTAL ACQUISITION COST: \$468.97

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 70414

DATE: 11/13/2006 3:26:29PM

TRANSFERRED FROM: Board of Pardons and Paroles (31)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	31-006550 SEMI-AUTOMATIC PISTOL; .40 CAL P229 SIG SAUE/P229	AI15821	04301128	\$468.97	Good	1			

TOTAL ACQUISITION COST: \$468.97

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 72012

DATE: 3/14/2007 2:33:14PM

TRANSFERRED FROM: Department of Corrections (12)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	12-026235 SEDAN, MIDSIZE FORD/TAURUS	1FALP5226VG230652	12026235	\$7,900.00	Fair	1			
				TOTAL ACQUISITION COST:	\$7,900.00				

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 50784

DATE: 2/8/2005 2:44:11PM

TRANSFERRED FROM: Agriculture & Industries (02)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	02-ALA-2-15312 PASS THROUGH REFRIGERATOR TRULSEN/RHT 132WPUT-FUG		001-08483	\$4,994.00	Good	1			
2	02-ALA-2-15314 PASS THROUGH REFRIGERATOR TRULSEN/RHT 132WPUT-FUG		001-08485	\$4,994.00	Good	1			

TOTAL ACQUISITION COST: \$9,988.00

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 50784

DATE: 2/8/2005 2:44:11PM

TRANSFERRED FROM: Agriculture & Industries (02)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	02-ALA-2-15312 PASS THROUGH REFRIGERATOR TRULSEN/RHT 132WPUT-FUG		001-08483	\$4,994.00	Good	1			
2	02-ALA-2-15314 PASS THROUGH REFRIGERATOR TRULSEN/RHT 132WPUT-FUG		001-08485	\$4,994.00	Good	1			

TOTAL ACQUISITION COST: \$9,988.00

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 72174

DATE: 3/26/2007 9:17:34AM

TRANSFERRED FROM: Soil & Water Conservation Commission (67)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	67-67001007 HP 6540 Deskjet Printer HEWLETT PACKARD/C8963A		UNDER	\$129.00	Good	1			
2	67-67001010 Bunn coffee brewer, warmer & decanters BUNN/VP17-2	VP17134585	< \$500.00	\$418.22	Good	1			
3	67-67001011 Desktop Keyboard Drawer		NOT REQ'D	\$124.89	Good	1			
TOTAL ACQUISITION COST:				\$672.11					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 70090

DATE: 10/10/2006 3:29:10PM

TRANSFERRED FROM: Alabama Space & Rocket Center (92)	TRANSFERRED TO: Disposal	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	92-NT495789 1609 - DATA PROCESSING EQUIPMENT			\$150.00	Good	41			

TOTAL ACQUISITION COST: \$150.00

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

CHIEF, SURPLUS PROPERTY DIVISION

SIGNATURE

SIGNATURE

DATE

TITLE

TITLE

DATE

DATE

DONATION LETTER

(Use Agency Letterhead)

TO: Agency Name
 Address

FROM: Donor Name
 Address

DATE:

SUBJECT: Donation of Personal Property

I hereby affirm/certify that I am the legal owner of the items listed herein, and that these items are free of any encumbrances. I further affirm/certify that these items are given without promise of any future consideration.

Item Description	Serial Number	Original Cost	Property Number

Donor Signature & Date

Telephone #

EXHIBIT P

AFFIDAVIT

I, _____, do hereby certify that I have the following equipment in my possession.

Property Number: _____

Description: _____

Serial Number: _____

This equipment is located at the following address:

Street: _____

City: _____, State: _____

This item was not available for the auditor's inspection for the following reason:

Effective on the date shown below, this item is in my custody and I hereby acknowledge responsibility for these items. I understand that, pursuant to the Code of Alabama 1975, Section 36-16-8, I will be held strictly accountable for these items in the event of any shortages.

Signature: _____, Date: _____

Responsible person

EXHIBIT Q

YEAREND LETTER DUE OCTOBER 1

(Use Agency Letterhead or email to patty.toney@auditor.alabama.gov)

October 1, 2005

Ms. Patty Toney
Chief, Property Division
State Auditor's Office
P.O. Box 300200
Montgomery, Alabama 36130-0200

Dear Ms. Toney:

In accordance with the Code of Alabama, Section 36-16-8, the annual physical inventory of all non-consumable items with an acquisition cost of \$500 or more has been completed. The inventory shows _____ (number of items) items totaling _____ (total acquisition cost of inventory).

If additional information is required, please contact me _____ (your telephone number).

Sincerely,

Property Manager

EXHIBIT R