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UNIVERSITY *of* MARYLAND  
EASTERN SHORE

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***ASSET MANAGEMENT***

***POLICIES AND PROCEDURES MANUAL***

***MAINTAINED BY THE OFFICE OF THE  
COMPTROLLER***

***EFFECTIVE, AUGUST 2010***

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### *General Information*

The University of Maryland Eastern Shore (UMES) is an agency of the State of Maryland and is required by law to regulate and control all property and equipment in its possession. As part of the University System of Maryland (USM), UMES adheres to the Board of Regents (BOR) Policy VIII-1.10 on the Policy for Capitalization and Inventory Control.

Capital Equipment is defined in the BOR policy as equipment that is not permanently affixed to buildings, has a useful life greater than one year, and has a unit cost acquisition value of \$5,000 or greater, except for items predominantly composed of glass, rubber, cloth and equipment held for resale. This equipment must be recorded in the financial statements as capital assets and depreciated based upon the required governmental accounting guidelines. All capital equipment must be recorded in the InCircuit Asset Management Program (AMP) and coded as such. (Refer to the BOR Policy VIII-1.10 and also the USM Capital Asset and Depreciation Guide) The USM Schedule of Useful Lives is included in this document as Appendix E.

Non-Capital Equipment includes all equipment that does not meet the criteria for capital equipment because it's unit cost acquisition value is less than \$5,000 or the fact that the material it is composed of does not meet the requirements for financial reporting purposes. This equipment is further defined in much greater detail below.

## *Identification*

### *Capital Equipment*

All property deemed as capital will be assigned a UMES Inventory #. Where possible, a pre-numbered UMES barcode label will be affixed to the item. Unfortunately, there are circumstances in which a label cannot be affixed to an item for various reasons. The detailed information on the item, including the serial number, will be accounted for in the AMP as it will be for all bar coded, pre-numbered items on the campus. All of these items will be recorded and tracked in our AMP. A cycle count physical inventory process will be performed so that each item will be accounted for every two to three years to comply with the BOR policy requirements.

### *Non-Capital Equipment*

Non-capital equipment is defined in the BOR policy as all equipment with an acquisition cost value less than \$5,000. The BOR policy allows each institution to determine the scope and level of control procedures for non-capital equipment that is appropriate to its operating environment, subject to minimum requirements stated in the policy. For our institutions policy, we have further segregated this equipment into subset categories for purposes of tagging, tracking and recording policies to help ensure loss prevention in compliance with the BOR.

### *Non-Capital Sensitive Equipment*

#### *Tagged Sensitive Items:*

Sensitive Equipment is defined by its desirability, susceptibility to theft and ease of conversion to personal use. It is equipment that may not be removed from the University without authorization. Typical examples include televisions, cameras, computers, etc. Although most of this property usually costs less than the mandated BOR policy limits that we must control, we desire to take appropriate precautionary measures to protect and secure the majority of our university's sensitive items.

Sensitive Equipment with a cost value greater than \$100 will be assigned a UMES Inventory #. Where possible, a pre-numbered UMES barcode label will be affixed to the item. Unfortunately, there are circumstances in which a label cannot be affixed to an item for various reasons. The detailed information on the item, including the serial number, will be accounted for in the AMP as it will be for all bar coded, pre-numbered items on the campus. All of these items will be recorded and tracked in our AMP. A cycle count physical inventory process will be performed so that each item will be accounted for every two to three years to comply with the BOR policy requirements.

**We have provided a suggested listing for consideration of these sensitive items in Appendix A.**

***Non-tagged Sensitive Items:***

**For purposes of defining sensitive equipment whereby record keeping and control is handling by measures outside of the AMP, the item and it's method of record keeping is itemized below:**

**Firearms:** The UMES Department of Public Safety purchases and maintains all records of control for issuance of firearms. All firearms must be purchased by UMES for on duty use. The Public Safety Department will evaluate and purchase weapons when deemed appropriate by the Director. The Department of Public Safety tracks all serial numbers of each firearm issued or in storage on a quarterly inspection schedule. A report of a missing, lost or stolen firearm will be immediately reported to the Vice President for Administrative Affairs, a police report prepared and reported submission of the weapon description and serial number to National Crime Information Center.

**Cell Phones/Blackberry Handhelds:** The UMES Department of Auxiliary Services purchases and maintains all records of control for issuance of cell phones and blackberry handhelds to our employees. An individual may not purchase one of these items without going through our Department of Auxiliary Services. They track the serial number of the item and record which employee it has been issued to. Each employee must sign a UMES Cell Phone contract at the time they receive the phone. An employee's name is assigned to a specific cell phone number within Verizon Wireless' website. The Department of Auxiliary Services can access or update that listing and obtain serial number information as well as other pertinent information. At the time of the employee's termination with the university, this item must be returned with signature verification to Auxiliary Services.

**Hand Tools:** The UMES Physical Plant Department purchases and maintains all records of control for issuance of hand tools on the campus to their employees. Supervisors maintain a signed inventory of all tools purchased for their employees. In the event tools are broken the employee will present the broken tool to the supervisor for replacement. The supervisor performs random inventory tool checks. If there are missing tools, they are noted and replaced by the employee. Discipline is given if warranted. The work controller accompanied by supervisors will do unannounced random tool checks semi annually.

**Two Way Radios:** For UMES purposes, these items are not considered sensitive as it has been determined that they are not easily converted to personal use since they require a specific repeater (located in a locked room) in order for the radios to communicate. The work controller keeps a signed inventory list with radio serial

numbers of all employees who have been issued radios. Broken radios are replaced by the physical plant while lost radios are replaced by the employee who lost it.

The above lists are not all-inclusive and we may at times determine other specific equipment as sensitive to follow our policy of tagging and recording. In addition, there may be times that an item is listed above and we deem it appropriate to exclude from our sensitive equipment policy.

Departments are strongly advised to maintain, at a minimum and regardless of cost, a list of serial numbers for sensitive assets, especially those that may have a history of loss within the department. The serial number may be the only means of recovering the stolen equipment. At the very least, it will allow departments to accurately report the loss to the Office of the Comptroller.

#### **Non-Capital, Non-Sensitive Equipment**

Non-sensitive Equipment with a cost value greater than \$1,500 and less than \$5,000 will be assigned a UMES Inventory #. Where possible, a pre-numbered UMES barcode label will be affixed to the item. Unfortunately, there are circumstances in which a label cannot be affixed to an item for various reasons. The detailed information on the item, including the serial number, will be accounted for in the AMP as it will be for all bar coded, pre-numbered items on the campus. All of these items will be recorded and tracked in our AMP. A cycle count physical inventory process will be performed so that each item will be accounted for every two to three years to comply with the BOR policy requirements.

#### **Grant Equipment**

Property purchased with grant funds may be capital property or non-capital property as defined above. Most budget codes beginning with the number "4" or "5" are grant accounts. The Office of the Comptroller is required to maintain inventory records of capital grant property. This property will be identified as such in the AMP. The Office of the Comptroller will assume that all equipment purchased through grant funds will be considered University property unless otherwise specified in the grant agreement. In such a case as where the ownership remains with the grantor, the Office of Sponsored Programs will notify the Office of the Comptroller.

#### **Fixed Equipment**

Equipment that is not moveable, i.e. it is attached to the building by bolts, plumbing, and/or electrical lines, is classified as "fixed". This property is usually "not" recorded in inventory records. Instead, it is considered as part of the value of the building. Some other examples include wall-to-wall carpet and blinds.

**Items purchased for installation into an existing asset**

Items that are purchased for installation into an existing asset might not require a separate pre-numbered bar code label. In this case, the Office of the Comptroller must be notified with a description of the component so that a decision can be made as to how to best handle for each circumstance.

**All Other Equipment**

Equipment with a purchase value of less than \$1,500 that is not considered in the sensitive items categories above should be labeled with a non-numbered "Property of UMES" sticker. We realize that it is impossible to label each and every item, so we request that the department use their discretion when determining what items should have this label for security purposes. This is just another step of security measures for our campus, however not a requirement or a specific set of guidelines to follow. The purchaser is responsible for the communication with their departments Property Control Coordinator to have the item labeled. No other tracking is required for these items.

### ***Gifts and Donations to UMES***

Donations to the University, including gifts of furniture and equipment, are to be directed to the Office of Institutional Advancement. Once the donated property has been accepted, the Office of Institutional Advancement must notify the Office of the Comptroller. Items that require a pre-numbered UMES label will be assigned by the Office of the Comptroller.

### ***Issuance of Pre-Numbered Barcode labels***

The Office of the Comptroller will purchase, print and house the supply of these labels. When the Shipping and Receiving Department or the Information technology Department is in need of labels, they must contact the Office of the Comptroller. An excel document will be maintained to record the inventory numbers assigned, the date issued and to whom the tags were distributed. It will be the responsibility of the departments themselves to maintain a log of the numbers that are issued and/or voided, damaged, etc.



## *Receiving Property*

Pre-numbered UMES barcode labels will be issued to Shipping and Receiving in the Physical Plant Department, the Information Technology Department and limited locations off-campus. All non-IT related items that require a pre-numbered barcode label and are received in the UMES Shipping and Receiving area should be assigned a tag by the Shipping and Receiving Department. If an item is IT related, then the Shipping and Receiving Department will deliver the item directly to the IT Department to open, log and tag appropriately.

For items that are not received in Shipping and Receiving, it is the purchasers responsibility to ensure that the item be taken to either IT or Shipping and Receiving (depending on whether the item is IT related or not) to be tagged immediately as soon as it is received by the individual. If an item has been delivered directly to a department or an individual that is too large to transport, then the Office of the Comptroller must be notified immediately to tag directly at that location.

For items received in our off-site locations such as Assateague and Shady Grove, pre-numbered bar code labels will be assigned as needed for them to keep on hand to properly tag items as they are received. Procedures will be determined on a case by case basis. As a default if bar code labels are not given to these locations, the Office of the Comptroller will tag at the locations directly.

To ensure proper procedures for placement of UMES barcode labels, these labels should be placed:

- As close as possible to the serial number of the item, making sure that the tag is placed on a non-removable part of that item
- On a location where the tag will not be easily removed or damaged
- In a location with easy access for physical inventory purposes
- On computer PC units as well as the monitor (monitor pricing in the AMP will be recorded as zero if it was purchased as a package and the actual purchase price of the package would be placed on the PC)

The IT department and the Shipping and Receiving Department **MUST** each maintain an accurate log of each consecutive numbered barcode assigned with a minimum of the following information:

- UMES barcode label number
- Description of item
- Serial #
- Date Received
- Cost of item – if known
- Vendor item purchased from

- PO# (if applicable)
- Building, room and name of individual delivered to

At the time an item is received, it is to be evaluated to determine which label it should receive. If it is an item that requires a UMES pre-numbered bar code label, then the following steps need to occur:

- The next consecutive pre-numbered UMES label should be affixed (if able) to the item and the log completed for that item
- The packing slip or invoice included in the shipment must be stamped and all the information completed. This stamp requires the following information:
  - UMES barcode #
  - Serial # of item
  - Description of the item
  - Color, make & model
  - Vendor item purchased from
  - Departmental Account # (if known)
  - PO# (if applicable)
  - Building/Room Location & Individual delivered to
  - Signature of individual receiving item (not the S&R Dept)
  - Date received
- A copy of the packing slip should be made and these should be sent to the Office of the Comptroller daily
- In the event there is no paperwork with the shipment, first check to see if there is a label on the box that provides information that can be copied and use that copy to record the information required on the stamp and circulate. If there is no label on the box, then stamp a blank piece of paper to circulate.
- Once the item is delivered or picked up and the packing slip or invoice is signed as being received by the individual, then a final copy of this is made and submitted to the Office of the Comptroller that day
- If an item does not require a pre-numbered bar code label, then a "Property of UMES" label should be affixed to the item as according to this policy.

## ***Disposal of University Surplus and Obsolete Property***

At the time a department determines that an item is no longer needed or obsolete (past its useful life) in their department, the Departmental Property Control Coordinator must complete an "Inventory Adjustment Request" (Appendix D) to transfer the property to either Physical Plant or IT, depending on the item, and note such location on the form. If this inventory item requires Physical Plant to move it, then a work order for that move must be submitted to them.

Due to the limited storage availability on the campus, Physical Plant might not be able to pick the item up until a new location is determined. The campus will have access to an "Overstocked Inventory for Campus Use" page on our website which will list all the items that are available for campus use. Physical Plant will maintain this webpage based upon information they receive through work orders.

UMES follows the guidelines in accordance with the BOR policy VIII-1.20 – Policy on Disposal of surplus personal property. An item may be declared surplus property when it is no longer necessary for the efficient operation of the institution or has been replaced. Surplus property shall be disposed of by:

- Trading it
- Auctioning it
- Selling it in a manner that fosters competition to the extent practical, Considering the value of the item and the availability of prospective purchasers
- Transferring it, including by donation, to another institution or major component within the University System, a nonprofit organization, the State, or a local government
- Dismantling it for recovery of parts
- Destroying it, if no value can be realized

Once an inventory item is received by either the Physical Plant Department or Information Technology Department that is no longer needed on this campus, they will determine which method above will be utilized for each item. These two departments will complete a "Surplus Property Disposal Release Form" (Appendix B) and submit it to the Vice President of Administrative Affairs for approval, noting the method suggested above.

If an item has been purchased with grant funds, the "Surplus Property Disposal Release Form" must be submitted to the Office of Sponsored Programs for approval prior and then forwarded to the Vice President of Administrative Affairs for final approval.

### ***Physical Inventory Discrepancies***

The Office of the Comptroller will conduct a physical inventory on a cycle count basis of all capital and non-capital items with a Pre-numbered UMES barcode assigned. This cycle count is intended to rotate through each department once every two years.

After completion of the physical inventory of a department, the Office of the Comptroller will provide documentation of all discrepancies noted to the Property Control Coordinator within that department. It is the responsibility of that department to reconcile any discrepancies in the physical inventory count by locating the missing item and providing a verifiable explanation as to why the property was not located during the physical inventory. If items are unable to be found during the physical inventory, then the department must properly respond as follows:

- Complete an "Inventory Adjustment Request" with the proper action, such as transferred, returned, stolen, lost, etc.
- If the item is deemed as stolen, a report must be filed with the Campus Police Department and a copy of that report given to the Office of the Comptroller

### ***Off Campus Use of Property***

Permission to take property off campus is generally limited to the faculty and staff for University business use only. Personal use is prohibited. The department head is responsible to approve all off campus use and is responsible for ensuring that the property is returned if employment is terminated. The department must maintain a log listing any inventory items that are approved for off campus use. The serial number and UMES pre-numbered barcode label must be documented on the log along with a description of the item and the employee's name it has been assigned to. The employee must be able to produce the property upon demand. If the property is lost, stolen or damaged, the employee is financially liable and responsible for the replacement value of the property.

## *Inventory Adjustments*

No equipment should be moved, disposed of, traded in, or transferred without prior notification to the Office of the Comptroller. Property purchased with University funds are owned by the University. If an item falls into the category of requiring a pre-numbered UMES barcode label, then the item is assigned to a department and recorded with their physical location in the AMP. Individuals who move assets without the proper authorization are invalidating property records and placing the University at risk. Any changes in the status of an Inventory items must be reported to the Office of the Comptroller. For ease in reporting, an "Inventory Adjustment Request" has been created. This form must be filed immediately to document the status change. In addition, any documentation for proof of change must be submitted for verification and audit purposes. Examples of status changes include, but are not limited to the following:

- **Sold**
  - Documentation of the sale must be submitted along with this form
- **Lost**
- **Stolen**
  - A police report must also be filed and copy submitted to Office of the Comptroller
- **Loaned to another department on a temporary basis**
  - This form must be completed at the time of the loan and also again at the time of the return
- **Transferred to another department for their use**
  - If Physical Plant is needed for this move, a work order must be submitted to their department in addition to this form. Signatures for acceptance of this transfer must be obtained and a final copy of this form sent to the Office of the Comptroller
- **Transferred to IT or Physical Plant for determination of method of disposal**
  - Signatures for acceptance of this transfer must be obtained and a final copy of this form sent to the Office of the Comptroller
- **Traded In to the manufacturer**
  - Documentation and proof of return from the manufacturer must be attached to the form
- **Returned to manufacturer**
  - Documentation and proof of return from the manufacturer must be attached to the form
- **Incorrect information listed in AMP such as wrong department, location, etc**
  - If the department is incorrect, then a signature of the Property Control Coordinator in the department in which this item is located must be on the form as well

Once this form is received, the information will be verified and backup reviewed and then the AMP will be updated with the correct information.

### *Procedures to identify items not labeled*

Purchases of potential tagged equipment are made via purchase orders and procurement cards. Procedures have been put into place to help identify any items that have been purchased and not properly tagged upon receipt.

- **Procurement Cards**
  - Cardholders are required to submit an “Equipment Purchase Notification” form (Appendix C) at the time of purchase of any item that should require a pre-numbered UMES barcode. This is an electronic form on our website that will automatically submit a copy via email to the Office of Procurement, Office of the Comptroller, IT and Shipping and Receiving. These will be monitored and followed to ensure the item was tagged in either Shipping and Receiving or IT.
  - At the end of the month, the Office of Procurement sends an electronic version of all the purchases made by each cardholder. This is generated by Bank of America to match with the statements that were generated and sent to the individuals in hard copy form. This listing will be reviewed monthly for dollar amounts/vendors, etc. that could be potential items to be tagged.
  - The Office of Procurement does a monthly manual review of all invoices attached to cardholder’s logs for their own purposes. However, during this review, they take notice of any potential equipment that requires tagging, makes a copy of the invoice, and submits it to the Office of the Comptroller for further follow-up and documentation.
  - If any items were not properly tagged, the Office of the Comptroller will do so.
- **Purchase Orders**
  - Both paper and electronic versions of requisitions from departments are approved by the Office of Administrative Affairs prior to purchase orders being generated. Within the approval process, requisitions are being reviewed for proper assignments of expense sub codes. At the discretion of the Assistant Vice Presidents and the Vice President, these sub codes will be modified if not properly identifying potential items to be tagged.
  - Monthly, the Office of Administrative Affairs sends an electronic version of all the purchase orders generated in the accounting system that month. A review is done by the Office of the Comptroller to determine any items potentially missed in the tagging process at the time of receipt.
  - The Office of Procurement sends an electronic image of each purchase order generated that contains any potential items to be tagged to the Office of the Comptroller.

- **FRS Reports**
  - **FRS Reports are reviewed monthly for each equipment sub code to check for any items that were missed in the tagging process upon receipt.**



## ***Departmental Responsibilities***

### **Office of the Comptroller**

The Office of the Comptroller is the department responsible for ensuring that all policies and procedures in this manual and those of the Board of Regents are adhered to. They are responsible for the following:

- Maintaining the central record and all backup regarding acquisition, disposal and transfer of all University/State property as determined in this policy within the AMP
- Performing a cycle count physical inventory to validate and properly update the AMP on all capital and non-capital tagged items every two and three years respectively.
- Conduct audits of purchasing records to ensure that all property defined in this document as requiring a pre-numbered barcode label has been properly tagged and identified
- The creation of all asset management forms
- Reconciling the AMP to the financial statements for capital equipment
- Purchasing and assigning the various property labels to the appropriate departments
- Tagging items as needed – either new or replacing damaged or frayed labels on existing equipment
- Providing assistance to all departments to meet their responsibilities and aid in the determination of which items should be deemed as sensitive or otherwise as equipment requiring a pre-numbered UMES label

### **Office of Procurement**

The Office of Procurement has the following responsibilities:

- Providing copies of all procurement card invoices and purchase orders that fall into any of the categories of equipment that require a pre-numbered UMES label
- Communicating with the procurement cardholders the required “Equipment Purchase Notification” form that must be completed at the time of purchase of any sensitive items or any other equipment which requires a pre-numbered UMES label
- Ensuring that procurement cardholders abide by the policy of submitting the required form and if they don’t adhere to the policy, then warnings may be given at the discretion of the Purchasing Card Program Administrator and their card may be in danger of deactivation
- Email the monthly procurement card detailed transaction report provided by Bank of America to the Office of the Comptroller

### **Department Head/Departmental Property Control Coordinator**

Every department must appoint an individual as their Property Control Coordinator within their department. This information must be provided to the Office of the Comptroller, as well as a secondary employee as their backup. This individual will act as the liaison with the Office of the Comptroller. Departments should establish a process to have their personnel work with their Property Control Coordinator to report any new property, stolen property or to move, transfer or dispose of any university property. Departments are responsible for enforcing these policies.

The Property Control Coordinator/department will be responsible for the following:

- Assisting the Office of the Comptroller during physical inventory of all tagged items, both capital and non-capital
- Reconciling any discrepancies in the physical inventory count conducted by the Office of the Comptroller
- Housing and completing the proper asset management forms referred to in this policy
- Control of the “Property of UMES” labels for that department
- Completing the “Inventory Adjustment Request” to report any deletions by means listed on the form, such as but not limited to stolen, lost or transferred property
- Notifying the Office of the Comptroller to report any additions of equipment received by means such as donation or on-site fabrication, or equipment that was received or picked up by the department directly
- Reporting any stolen property to the Campus Police Department
- Completing work orders to Physical Plant to request movement of any large items they cannot transport themselves
- Departments are strongly advised to maintain, at a minimum and regardless of cost, a list of serial numbers for sensitive assets, especially those that may have a history of loss within the department. Consideration should be given at the department level to maintain a list of more than just the sensitive items as well. The serial number for an item may be the only means of recovering the stolen equipment. At the very least, it will allow departments to accurately report the loss to the Office of the Comptroller.
- If a pre-numbered bar code label is damaged or frayed, you must contact the Office of the Comptroller immediately. A new label will need to be placed on the item and the inventory records updated to reflect that.

### **Procurement Cardholder**

- Cardholders are required to submit an “Equipment Purchase Notification” form (Appendix C) at the time of purchase of any item that should require a pre-numbered UMES barcode. This is an electronic form on our website that will automatically submit the information via email to the Office of Procurement, Office of the Comptroller, IT and Shipping and Receiving.

### **Office of Sponsored Programs**

The Office of Sponsored Programs has the following responsibilities:

- Notifying the Office of the Comptroller immediately upon the following:
  - When equipment is purchased under a grant agreement which specifies that ownership of the equipment is not UMES
  - When a grant agreement specifies that equipment ownership will revert to the grantor as a final disposition and it is to be removed from the AMP

### **Office of Institutional Advancement**

The Office of Institutional Advancement has the following responsibilities:

- Notifying the Office of the Comptroller immediately upon the acceptance of any donated property

### **Vice President of Administrative Affairs**

The Vice President of Administrative Affairs has the following responsibilities:

- Approving the “Surplus Property Disposal Release Form” for inventory items that IT or Physical Plant have submitted
- Electronically send a monthly list of all purchase orders processed for each month

### *Shipping and Receiving*

The Shipping and Receiving department has the following responsibilities:

- Control of the pre-numbered UMES labels and the “Property of UMES” labels that are assigned to them
- Maintaining a log of all the pre-numbered UMES labels issued with the information required
- Tagging all items with the proper labels per the policy guidelines
- Ensuring that the proper paperwork be completed, signed and submitted to the Office of the Comptroller
- Communicating with the Office of the Comptroller for any questions regarding the proper tagging of items.

### *Information Technology*

The Information Technology department has the following responsibilities:

- Control of the pre-numbered UMES labels and the “Property of UMES” labels that are assigned to them
- Maintaining a log of all the pre-numbered UMES labels issued with the information required
- Tagging all items with the proper labels per the policy guidelines
- Ensuring that the proper paperwork be completed, signed and submitted to the Office of the Comptroller
- Communicating with the Office of the Comptroller for any questions regarding the proper tagging of items.
- Ensuring that the transfers of all computer equipment will be adjusted properly in the AMP by utilizing the scanner and transfer module associated with the AMP.
- Determining if IT related items that departments no longer need can be transferred to other departments or if they should be handled by a means of disposal:
  - If determination is to be disposed, then a “Surplus Property Disposal Release Form” must be completed and submitted to the Vice President for Administrative Affairs to approve. A copy of the signed surplus form must be sent to the Office of the Comptroller for the equipment to be released properly from inventory.
  - If determination is to be transferred, then the method of using the transfer module within the AMP is required.

## **Physical Plant**

The Physical Plant department has the following responsibilities:

- Determining if non-IT related items that departments no longer need can be transferred to other departments or should be handled by a means of disposal:
  - If determination is to be disposed, then a “Surplus Property Disposal Release Form” must be completed and submitted to the Vice President for Administrative Affairs to approve. A copy of the signed surplus form must be sent to the Office of the Comptroller for the equipment to be released properly from inventory.
  - If determination is to be transferred, then an “Inventory Adjustment Request” must be completed and submitted to the Office of the Comptroller immediately.
- Maintain the webpage “Overstocked Inventory for Campus Use” on our website which will list all the items that are available for campus use based upon information they receive through work orders.
- Communicating with the Office of the Comptroller:
  - Departmental and/or individual moves on campus
  - Demolition or renovation of any building on campus

***Under NO Circumstances should any label be removed from a university owned item without permission granted by the Office of the Comptroller.***

# ***APPENDIX***

## Appendix A

### Suggested Listing for Sensitive Items

#### *Computer & Related Equipment:*

- Workstations/Laptops/notebooks*
- Tablet PCs*
- Servers*
- Terminals*
- Monitors*
- Printers*
- Network hubs and switches*
- PDAs/Palms*
- Portable Storage Devices*
- Plotters*
- Scanners*
- CAD equipment*

#### *Audio/Visual Equipment:*

- VCR/DVD Players*
- Projectors*
- Cameras/Video Cameras*
- Musical Instruments*
- Televisions*
- Amplifiers*
- Speakers*
- Microphones*
- Sound Boards*
- Tripods*

#### *Office Equipment:*

- Fax Machines*
- Desk Telephones*
- Typewriters*
- Cash Registers*
- Card Reading Machines*
- Safes*

#### *Lab Equipment:*

- Balances*
- Meters*
- Microscopes*

#### *Artwork*

#### *All Motor/Non-Motor Vehicles & Heavy Equipment (all – regardless of cost):*

- Vehicles – cars, vans, trucks*
- Maintenance Equipment such as Tractors & Forklifts*
- Golf Carts*
- Trailers*

The above lists are not all-inclusive and we may at times determine other specific equipment as sensitive to follow our policy of tagging and recording. In addition, there may be times that an item is listed above and we deem it appropriate to exclude from our sensitive equipment policy.

If you have questions about whether property should be considered "sensitive", please contact the Inventory Accountant at extension 6100 or the Assistant Comptroller at extension 6089.

Appendix B

UNIVERSITY OF MARYLAND EASTERN SHORE  
UNIVERSITY SURPLUS PROPERTY  
DISPOSAL RELEASE FORM

Department completing form: \_\_\_\_\_

1. Description of Property

To be completed by department above:

- UMES Barcode Label Number: \_\_\_\_\_
- Manufacturer: \_\_\_\_\_
- Model # & Name: \_\_\_\_\_
- Equipment Serial Number: \_\_\_\_\_
- Condition: \_\_\_\_\_
- Estimated fair market value: \_\_\_\_\_

To be completed by Office of the Comptroller:

- Year of Purchase: \_\_\_\_\_
- Acquisition Cost: \_\_\_\_\_

2. Present location of equipment – including building and room number: \_\_\_\_\_

3. Institutions/Individuals (non-state employees) that might be interested in this property: \_\_\_\_\_

4. In the event equipment cannot be sold:

- a: Dispose of at no cost \_\_\_\_\_ yes \_\_\_\_\_ no  
If yes, is department willing to pay for any moving cost?  
\_\_\_\_\_ yes \_\_\_\_\_ no

5. Point of contact in your department: \_\_\_\_\_

Name and Telephone Number

I authorize the above items to be released to Procurement for disposal or resale in accordance with the existing policy and procedures.

\_\_\_\_\_  
Approval of Department Head

\_\_\_\_\_  
Date

\_\_\_\_\_  
Administrative Affairs Approval

\_\_\_\_\_  
Date

\_\_\_\_\_  
Inventory Accountant

\_\_\_\_\_  
Date

Forward Original to: Inventory Accountant in Comptroller's Office after approved by  
Department Head and Administrative Affairs  
Revised July 2010



## Appendix C

### UNIVERSITY OF MARYLAND EASTERN SHORE STATE PURCHASING CARD EQUIPMENT PURCHASE NOTIFICATION

The purpose of this document is to notify the Office of the Comptroller that there has been an **equipment purchase** made with a State Purchasing Card. For purposes of this form, equipment is defined as any tangible item purchased that requires a Pre-numbered UMES bar code label. These include items that are greater than \$100 and deemed as "sensitive" in our Asset Management Policy or "non-sensitive" items that have a unit acquisition cost of \$1,500 or greater.

Date of form completion: \_\_\_\_\_

Person completing form: \_\_\_\_\_

Name of cardholder: \_\_\_\_\_

Date of purchase: \_\_\_\_\_

Vendor: \_\_\_\_\_

Expected date of delivery: \_\_\_\_\_

Method/place of delivery: \_\_\_\_\_

Detailed description of equipment: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Acquisition cost: \_\_\_\_\_

Building/Room Location of purchase: \_\_\_\_\_

Department and FRS account number: \_\_\_\_\_

Department Property Control Coordinator name and number: \_\_\_\_\_

\_\_\_\_\_

**Appendix D**  
**UNIVERSITY OF MARYLAND EASTERN SHORE**  
**INVENTORY ADJUSTMENT REQUEST**

**Instructions:** For each item that is to be adjusted, enter the UMES Barcode Label Number below as it appears on the item, if none use the Manufacturer's Serial Number. Indicate the reason for adjustment by checking the appropriate line item. All required information must be completed in order to adjust inventory records. Return this form to the Office of the Comptroller.

**UMES Barcode Label Number** \_\_\_\_\_

**Description of Item** \_\_\_\_\_

**THE EQUIPMENT LISTED ON THIS FORM HAS BEEN:**

\_\_\_\_\_ **SOLD** - Copies of supporting documents pertaining to the sale must accompany this form.

\_\_\_\_\_ **LOST** - Equipment reported lost that is not located within two weeks must be presumed stolen and reported to the Public Safety Department.

\_\_\_\_\_ **STOLEN** - Date reported to Public Safety: \_\_\_\_\_ Case #: \_\_\_\_\_  
Officer: \_\_\_\_\_

\_\_\_\_\_ **TRADED IN** - Purchase Order Number: \_\_\_\_\_

\_\_\_\_\_ **RETURNED** - Purchase Order Number: \_\_\_\_\_

\_\_\_\_\_ **LOANED TO ANOTHER DEPT OR RETURN OF LOAN**

New Dept Account #: \_\_\_\_\_  
BLDG #: \_\_\_\_\_ ROOM #: \_\_\_\_\_

Received by: \_\_\_\_\_  
Department Receiving Item Transfer Signature

Printed name: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ **IT RELATED ITEM NO LONGER NEEDED BY DEPT: TRANSFERRED TO IT**

Received by: \_\_\_\_\_  
IT Department Signature

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ **NON-IT RELATED ITEM NO LONGER NEEDED BY DEPT: TRANSFERRED TO PHYSICAL PLANT**

Received by: \_\_\_\_\_  
Physical Plant Department Signature

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ **TRANSFERRED TO ANOTHER DEPT**

New Dept Account #: \_\_\_\_\_

BLDG #: \_\_\_\_\_ ROOM #: \_\_\_\_\_

Received by: \_\_\_\_\_  
Department Receiving Item Transfer Signature

Printed name: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ LISTED INCORRECTLY AND CORRECT INFORMATION IS LISTED BELOW - Fill in the corrected information ONLY.

Account #: \_\_\_\_\_ PURCHASE DATE: \_\_\_\_\_

PO #: \_\_\_\_\_ COST: \_\_\_\_\_  
BLDG #: \_\_\_\_\_ ROOM #: \_\_\_\_\_

\_\_\_\_\_  
Description of Item (including model & mfg. serial number)

Request form prepared by: \_\_\_\_\_

Title: \_\_\_\_\_

Date Prepared: \_\_\_\_\_

## Appendix E

### USM Schedule of Useful Lives

<b>Buildings</b>	
Buildings (brick or concrete structures)	40 yrs
Other Buildings (wood barns or sheds, greenhouses, temporary structures)	25
Building improvements ( <i>for assets not included in the AHA Guide or listed below</i> )	20
<b>Land improvements</b>	
Structure (parking lots, sidewalks, bus ramp, fencing, running track)	20
Groundwork (Golf Course, Ball Fields, Park Landscaping)	20
<b>Infrastructure</b>	
Utilities, water, drainage & sewer systems	25
Roads	20
Equipment – office (computers, AV equipment, small building maintenance)	3-5
Equipment (copiers, printing equipment, communications equipment)	8-10
Equipment – non office (kitchen, lab equipment)	7-12
Computer Software	10-15
Medical Equipment	8-15
Agriculture & grounds (housekeeping, building maintenance) equipment	10
Athletic/Recreational Equipment	8-12
Office Furniture (chairs, desks, file cabinets)	12-15
Marine Equipment	20
Musical Instruments	20
Vehicles	4-8
Library books	10
Art collections	7-10

Institutions may use the “American Hospital Association Estimated Useful Lives” to assist in determining the useful lives of assets not included above. The Institution however should select a useful life that falls within the range provided for the general category for which the asset in question will be reported. If the asset does not fall within any of the categories listed above, the Institution should document the reasoning for the specific useful life decision.