

21.01.09.C0.01 Accountability and Responsibility for State Property



Revised: March 22, 2021

Next Scheduled Review: March 22, 2026

[Revision History](#)

Procedure Summary

The property of Texas A&M University-Corpus Christi (TAMU-CC) is controlled in compliance with the State Property Accounting Policy and Procedure Manual, State Property Accounting Process User's Guide and the Texas A&M University System Asset Management Manual. This procedure establishes accountability for state property and outlines the processes in place to manage said property.

Definitions

Accountable Property Officer (APO): Each department will delegate, in writing, an Accountable Property Officer for the property assigned to its departments or units. By this delegation, Accountable Property Officers are responsible for the physical possession and control of all property entrusted to its activities.

Property: Property is defined as fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one (1) year from the date of acquisition and rendering into service. It is also defined by the Texas A&M University System as any possession owned by or entrusted to a member of the Texas A&M University System having sufficient value to warrant inclusion in the fixed asset financial reports/centralized property inventory system.

University Property Officer (UPO): The University Property Officer reports to the Executive Director of Administrative Services and is responsible for the overall management of university property and the maintenance and control of the centralized property inventory system.

Procedure

1. GENERAL

- 1.1. The President of TAMU-CC is accountable for all property possessed by the university. In accordance with the Property Law of the State of Texas, this accountability is delegated by the President to the UPO and various APOs.
- 1.2. All property included in fixed asset financial reports must be located, tagged with a unique property inventory number, and entered into the centralized property inventory system. The APO shall maintain a dedicated folder consisting of asset labels for items without a visible or accessible location available for the asset tag. Examples of this type of asset would be software and submersible scientific equipment. The APO can use this folder for inventory scanning purposes.

2. INVENTORY

- 2.1. The UPO will coordinate with each department APO to ensure an annual physical inventory is conducted.
- 2.2. Each APO is responsible for the property assigned to their department. A computer listing of all property assigned to each department will be provided at least annually by the UPO. The list must be verified, noting specifically any exceptions, and a signed copy must be returned to the UPO. The university may conduct spot check audits of departments. Inventory should be conducted by a team of two (2) or more individuals and be performed by the use of a barcode scanner or manually.

3. PROCESSES

To assure that university inventory records and inventory control are maintained, the following processes are prescribed:

- 3.1. **NEW PROPERTY** – All property meeting the criteria for inventory control will be tagged with a TAMU-CC property inventory number upon its arrival at central receiving or upon contacting the UPO.
- 3.2. **TRANSFER OF PROPERTY** – University property should not be moved from one department to another without proper authorization. Permanent transfer of property between departments will require completion and approval of a Transfer of Departmental Property (TDP).
- 3.3. **REMOVAL OF PROPERTY FROM THE PREMISES** – An Off-Campus Use Permit is required for university property when taken off campus. This form can be found in the Appendix section of this procedure. Removal of property without authorization is considered a security violation and the employee may be held liable.

If property is removed from the premises, the individual removing it must assume financial responsibility unless they are otherwise specifically relieved of such

responsibility by the appropriate administrative officer. It is recommended that an Off-Campus Use Permit be completed/updated and reviewed annually.

- 3.4. **PROPERTY TO BE DISCARDED** – When property becomes obsolete, broken beyond reasonable repair, or otherwise useless, the APO responsible for the property should initiate the property deletion request by completing the Property Deletion Form and submitting it to the UPO for approval. This form can be found in the Appendix section of this procedure.
 - 3.5. **PROPERTY TRADE-INS** – When existing property is to be traded in for new property, a description of the item(s) to be traded in, including the inventory number, shall be shown on the requisition for each purchase of such new property. A Property Deletion Form including the trade-in value must be submitted to the Property Management office.
 - 3.6. **PROPERTY LOANED TO ANOTHER DEPARTMENT** – A department loaning equipment to another department will initiate an Inter-Department Property Loan form which will include the inventory number, description, serial number, purpose, and duration of loan. This form can be found in Appendix section of this procedure.
 - 3.7. **PROPERTY LOANED TO TAMU-CC BY A VENDOR OR GOVERNMENT AGENCY** – Departments must submit a written list of the property being loaned by vendor or government agency to the UPO to have on file and must also report any changes to original list.
 - 3.8. **MISSING OR STOLEN PROPERTY** – Departments are required to report any stolen or missing property as soon as possible to the UPO for proper action. Each APO should notify the UPO within 24 hours of identifying missing or stolen property. For stolen property, the proper police authorities should also be notified immediately after identifying a theft of property.
4. **SURPLUS AND SALVAGE PROPERTY**
- 4.1. State surplus personal property may be transferred, sold, traded-in on new property, or otherwise disposed of according to the guidelines described in The Texas A&M University System Equipment Management Manual. The UPO in coordination with Central Receiving facilitates transfers, conducts all sales, and oversees other means of disposal of property considered surplus or excess by the university departments. Any data processing equipment not transferred to another department within ten (10) days shall be transferred to the Texas Department of Criminal Justice (TDCJ) Industries Program. An itemized list will be transmitted to the TDCJ for their acceptance or rejection. If the TDCJ accepts the items, arrangements will be made for pick-up within 30 days
 - 4.2. Surplus items include inventory and non-inventory items. The website: www.publicsurplus.com is utilized for vehicles and large equipment.

5. USES OF UNIVERSITY PROPERTY

Each employee is responsible for using university property for official business only, except as noted in university's IT Standards for All Users. At no time should university property be used for personal gain, except as permitted by system regulation *33.04.01, Use of System Resources for External Employment*.

6. GIFTS OF PROPERTY OR EQUIPMENT

All gifts or offers of property or equipment to the university must be reported to the UPO as well as Institution Advancement upon formal acceptance. When the UPO is notified in writing of the acceptance, gifts will be given an inventory number and will be tagged, if applicable.

Related Statutes, Policies, or Requirements

[State Property Accounting \(SPA\) Process User's Guide](#)

[Texas A&M University System Asset Management Manual](#)

System Regulation [21.01.09, Fixed Asset Management](#)

System Regulation [33.04.01, Use of System Resources for External Employment](#)

University [IT Standards for All Users](#)

This procedure supersedes:

- *21.99.05.C1.01, Accountability and Responsibility for State Property*

Appendix

[Off-Campus Use Permit Form](#)

[Property Deletion Form](#)

[Inter-Department Property Loan Form](#)

Contact Office

Contact for clarification and interpretation: Executive Director of Administrative Services
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