

BOSSIER PARISH COMMUNITY COLLEGE  
Moveable Property Policy and Procedures  
**SECTION 1 – REGULATIONS**

**1.0 PURPOSE**

Bossier Parish Community College's Property Control Program was established to comply with the many rules, regulations and statutes established by the state and federal government to ensure propriety of movable assets owned by the State of Louisiana. These movable assets are entrusted to the care of the College and in turn entrusted to the care of the College's many Property Custodians. Specific policies and procedures are hereby established to assist the users of the property in the compliance with noted rules and regulations. The Property Control Section has been established to direct the acquisition, disposition and tracking of all property meeting the state's criteria of taggable movable property.

AUTHORITY NOTE: Property Control rules and regulations are promulgated in accordance with Louisiana Revised Statutes. Specifically they are: R.S. 39:321, R.S. 39:326 and R.S. 39:331 – 332. Louisiana Administrative Code: Title 34, Chapter VII.

HISTORICAL NOTE: State Property Control rules and regulations were promulgated by Office of the Governor, Division of Administration, Property Control Section on August 20, 1976.

**1.1 PROPERTY CONTROL DEFINITIONS**

- A. *AGENCY*-any state office, department, board, commission, institution, division, officer, or other person, or functional group, heretofore existing or hereafter created, which is authorized to exercise, or that does exercise any function of the government of the state, excluding, however, any governing body or officer of any local government or subdivision of the state or any parochial officer who exercises functions coterminous with the municipality in which he performs those functions.
- B. *AGENCY PROPERTY MANAGER*-the officer or employee designated by the head of the agency as property manager for the agency.
- C. *BUILDING PROPERTY CUSTODIAN*-the employee designated by the Property Manager as the person in charge of the building and property in common areas.
- D. *TAGGING THRESHOLD*-the cost at which the State has designated that property must be controlled (All items are tagged and tracked at or above \$1,000.00).
- E. *COMMISSIONER*-the Commissioner of the Division of Administration.
- F. *DIVISION* - the Division of Administration for the State of Louisiana.
- G. *HEAD OF THE AGENCY* – the individual responsible for the

administration and operation of the agency (e.g., College Chancellor).

- H. *PROPERTY* - all tangible non-consumable movable property owned by an agency with the exception of property specifically exempted by the Commissioner.
- I. *PROPERTY CONTROL* - Office under Purchasing Department designated to handle movable assets records for the agency.
- J. *PROPERTY CUSTODIAN* - the department, section or budget unit head of a department within an agency designated by the Property Manager through the property manager as the responsible party for all property within his or her area of operations.
- K. *PROPERTY LOCATION INDEX* (Attachment W)- an alphabetical or numerical listing of property locations and or buildings maintained by Property Control.
- L. *STATE PROPERTY CONTROL DIRECTOR* - the individual in the State Property Control Section of the Division of Administration who has been designated by the Commissioner for the administration of the State Property Inventory Regulations.
- M. *SURPLUS PROPERTY* - any movable state property (tagged or untagged) which is deemed to be of no further use to an agency.

## **2.0 APPOINTMENT OF PROPERTY MANGER & CUSTODIANS**

- 2.1 State Property Control Regulations were adopted August 20, 1976, pursuant to the regulatory authority extended by the Louisiana Revised Statutes, Title 39:321 through 39:332. The head of every State Agency is required to appoint an *Agency Property Manager*.
- 2.2 The Property Manger shall designate the budget heads as Property *Custodians*. Some of the budget unit heads shall, also, have the responsibility of being designated *Building Property Custodians*.
- 2.3 Human Resources shall notify the Property Manger by email prior to the date any BPCC employee ceases to function in their position. Upon notification the Property Manager shall conduct an audit of the employees property and make a written report of any defects in the records or damage to or shortages of property.

In the event that the Property Manager does not receive notification before the exit of a Custodian, the appropriate Vice Chancellor or his designee will assume interim custody/responsibility for the department's inventory. In cases of damages to or shortages of property, the Property Manager through LPAA and Security shall take steps as are necessary to satisfy the claims of the State.

### **3.0 RESPONSIBILITY**

- 3.1 Each Departmental and Building Property Custodian shall be the custodian of the property and shall be responsible for all the property within his department or area of responsibility until the Property Manager approves his/her release.
- 3.2 Whenever a Departmental and Building Property Custodian has the knowledge or reason to believe that any property of the Agency is lost, stolen, damaged, or destroyed through vandalism, fire, or windstorm, he shall immediately notify the Property Manager. The Property Manager shall immediately notify LPAA of lost or damaged property. Whenever the Property Manager has knowledge or reason to believe that property was stolen, he shall immediately notify Security and LPAA and follow up with a written report.
- 3.3 The Property Manager, the Departmental and Building Property Custodian or any other person to whom property is entrusted shall be liable for the payment of damages whenever his/her wrongful or negligent act or omission causes any loss, theft, disappearance, damage to or destruction of property of his agency for which he is responsible, and such damages shall be recoverable in a civil suit prosecuted on behalf of the state by the Attorney General.
- 3.4 Theft Prevention, all property custodians, through the Property Manager's office will be notified following a reportable theft, in writing, and will request a plan of action taken to reduce future incidents. Actions may include, but are not limited to 1) Re-keying locks to sensitive areas, 2) Changing the type of lock used in those areas, 3) Placing cameras in problem areas, and 4) Educating department personnel about the security of property. We will identify and request a plan of action regarding a theft where it is identified as a high percentage, based on all thefts, or where repetitive thefts occur within one department.

### **4.0 AUTHORIZED / UNAUTHORIZED USE OF STATE PROPERTY**

- 4.1 The use of State property, materials, supplies, equipment, resources, etc., (tagged or untagged), for private use or personal gain, is prohibited by the Louisiana Constitution of 1974, Article 7, Section 14. State property entrusted to the agency, its officers, employees, volunteers, etc., shall not be loaned out or utilized for activities that are not sponsored or co-sponsored by Bossier Parish Community College. Utilization of property for events seemingly unclear must have the approval of the Chancellor or appropriate Vice Chancellor. State Property of things of value of the State shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

4.2 Whenever a Property Custodian has knowledge or reason to believe that any state property, materials, resources, equipment, etc., has been used for private use, personal gain or otherwise alienated, he shall notify the Property Manager immediately. The Property Manager shall notify the Director of Purchasing who in turn will seek approval for a proper internal investigation. In the event that the allegation has validity, the Property Manager shall notify the State Property Control Director to take necessary action.

## **5.0 ITEMS OF PROPERTY TO BE INVENTORIED**

5.1 All items of movable property having an acquisition cost of one thousand dollars (\$1,000) or more, and certain gifts and other property having an appraised value of one thousand dollars (\$1,000) or more, must be placed on inventory. In addition, “movable property” is discerned from supplies as having a useful life of one year or more. For property control purposes, software will be considered as reference material and does not meet the criteria of movable property. All acquisitions of qualified items must be tagged with a State of Louisiana identification tag within sixty (60) days after the receipt of the items. Tagging Threshold = \$1000. **NOTE: In most cases the tagging and recording procedure will be accomplished by the Property Manager. Whenever property meeting the capitalization threshold is routed direct to a department, it is the responsibility of the area Property Custodian to notify the Property Manager.**

5.2 Gifts of movable property must be given an appraised fair market value and recorded in the inventory, if the fair market value is one thousand dollars (\$1000) or more. The intended donee Department Property Custodian must notify the Property Manager immediately of any notifications of the intent to receive a donation. The Property Manager will perform an analysis of feasibility and comparative fair market value analysis. In turn he will prepare a recommendation of a **Donation Acceptance Request**, if applicable, and submit to the appropriate Vice Chancellor and Chancellor for signatory and notarization. **In the event that a donation is offered by a current, former or prospective vendor, the Property Manager will notify the Vice Chancellor of Finance and Economic Development and in turn he will request an advisory opinion from the Ethics Commission and/or System Board.**

5.3 Vehicles are included in the property control system, but the responsibility for the coordination of the College’s transportation is assigned to the *Director of Physical Plant*. All transactions of acquisition, transfer and or disposal of vehicles must have his verbal and or written approval.

## **6.0 MARKING AND IDENTIFYING**

## **MOVABLE PROPERTY ITEMS**

- 6.1 Each item which meets the definition of items of property to be inventoried as per Section 5.0 of this manual, must be identified with the uniform State of Louisiana identification tag which shall bear a unique identification number.
- 6.2 **The Departmental or Building Property Custodian shall ultimately be responsible for seeing that the property is tagged in accordance with State and internal regulations.** The Property Custodian is responsible for the maintenance of property identification tags and the timely submittal of required information to the Property Control Manager as prescribed in these regulations.
- 6.3 If the item cannot have a State of Louisiana identification tag placed on it for physical reasons, the identification number should be set aside and the identification number written on the item with indelible ink (in case of items of cloth), or the number inscribed on the item with a small engraving tool. Authorization must be given in writing by the State Property Control Director through the Property Manager for any item that does not have a state identification mark due to extenuating circumstances.

## **7.0 PERPETUAL INVENTORY OF PROPERTY**

- 7.1 **Location Index** – The Property Manager shall establish and maintain a Property Location Index. This index may have up to six (6) alpha/numeric characters and shall be used to keep track of the building location of the property of the agency.

Example:	20005	Natural Science
	20018	Math / TEED

The Property Manager shall keep the Property Location Index for the agency current and shall submit to the State Property Control Director an up-to-date index with each annual certification.

## **7.0 INVENTORY OF PROPERTY**

- 7.2 The Property Manager shall complete the **Property Acquisition Form** on items acquired by the agency and defined in these regulations as items to be inventoried.

- 7.2.1 **Acquisition Code** – The Property Manager or his designee shall enter code numbers for the most applicable transaction description as follows.

- O = Items acquired new by the agency regardless of the source of funds
- 1 = Items acquired by permanent transfer from another State agency (not including State Surplus Property).
- 2 = Items acquired from Federal Surplus.
- 3 = Items acquired by the agency or department through donation regardless of the source.
- 4 = Items acquired by loan that are under the College's care, custody and control on temporary basis from a source outside State government.
- 5 = Items acquired from State Surplus Property. **Note: A State Disposition (DABF-11) document number is required.**
- 6 = Items acquired through legal seizure.

7.2.2 **Location** – The Property Manager or his designee shall fill in the building room in which the property is located. This code may be found in the Property Location Index section of this manual.

7.2.3 **Purchase Cost** – The Property Manager on his designee shall fill in the items Acquisition Cost.

7.2.4 **Serial Number** – The Property Manager or his designee shall fill in the alphanumeric digits of the manufacturer's serial number. If there is no serial number, it is very important that it be reported. In cases of theft, the serial number is usually our only means of identification. If an item is received without a serial number, Property Control can and will uniquely serialize using a month, day, year, and item receipt serial number protocol.

7.2.5 **Make** – The Property Manager or his designee shall fill in the make of the item acquired.

7.2.6 **Tag Number** – The Property Manager or his designee shall enter the last five (5) numbers appearing on the State of Louisiana identification tag which has been placed on the item.

7.2.7 **Classification** – The Property Manager or his designee shall enter the appropriate classification which describes the item to be inventoried. Protégé has a

listing of classifications for property.

7.2.8 **Description** – The Property Manager or his designee shall fill in the closest description which most clearly describes the item.

7.2.9 **Agency Use** The Property Manager or his designee shall fill in this field according to the Assigned Agency Use List on file in Property Control.

7.2.10 **Purchase Date** Month/Day/Year– The Property Manager or his designee shall complete the month and year the item was acquired regardless of the source. If the month cannot be established, an educated estimate will be satisfactory. The proper codes for the months are as follows:

01 – January	07 – July
02 – February	08 – August
03 – March	09 – Septemeber
04 – April	10 – October
05 – May	11 – November
06 – June	12 – December

Example: June 1, 1997 = 06-01-1997

7.2.11 **Purchase Order** - The Property Manager or his designee shall fill in the BPCC Purchase Order number in this field.

*NOTE: The Finance Department will provide and maintain a schedule of Current Active Restricted Grants and Contracts so as to clearly identify Federal Funds purchases (direct of state pass through). Property Control will monitor purchases using said schedule and specifically indicate on the hard copy Acquisition Report all Federal Property Purchases. The Finance Department will keep the listing current and notify Property Control when changes occur.*

7.2.12 **Model** – The Property manager or his designee shall fill in the model of the item if applicable.

## **8.0 ANNUAL PHYSICAL INVENTORY REQUIREMENTS**

**8.1 Notification** – The Property Manager shall notify the Departmental Property Custodian through email when the physical inventory shall begin. At that time, he will send each Property Custodian one copy of their Asset Certification Report which lists the property inventory for each area of responsibility. Physical inventory update may be made directly on a copy of the computer printout clearly marked “**Asset Certification Report**”. However, all required information must be given. The Property Manager, or his representative

may supervise or observe all or any part of any inventory.

- 8.2 **Agency Certification** – The Property Control Manager must submit the **Certification of Annual Property Inventory** to the State Property Control Director on or before the anniversary of the prior year’s certification. Copies of the current and three prior year’s discrepancy must be included in the packet. In addition, disposition documents for the third previous year’s discrepancy along with a copy of the last page of the State’s Master file printout, must be included.
- 8.3 **Audits** – In order to insure the integrity of the Physical Inventory Certifications and create a higher level of awareness in the college community. The Property Manager will perform random audits and others based on professional judgement. The results of the audits will be submitted to the Property Custodian of whom was audited.  
**If strong improprieties are noted, (such as Property alienation) the Property Manager will immediately notify the Director of Purchasing.**
- 8.4 **Individual Penalties** – “each person to whom property is entrusted and receipted for as provided in these regulations shall be liable for the payment of damages whenever his wrongful or grossly negligent act or omission causes any loss, theft, disappearance, damage to or destruction of property of his agency for which he is responsible as provided herein, and such damages shall be recoverable in a civil suit therefore prosecuted on behalf of the state by the attorney general.”
- 8.5 **Agency Penalties** – “The Commissioner shall have the authority to invoke any and all of the following actions when agencies are found to be in noncompliance with these regulations.
1. Call in the good faith performance bond of respective property manager (s).
  2. Take action to restrict or require acquisition of movable property only on approval of the Commissioner until compliance with the movable property regulation is completed.
  3. Revoke or restrict purchasing authority for movable property.
  4. Contract, at the expense of the agency in noncompliance, the resources necessary to resolve the compliance problem.”

**AUTHORITY NOTE:** Louisiana Administrative Code Title 34, Louisiana Revised Statutes; Title 39:321 through 39:322, Constitution of the State of Louisiana.