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ADMINISTRATIVE PROCEDURES

PURPOSE

The purpose of maintaining the furniture and equipment inventory is to comply with the State-owned property inventory rules of the Mississippi Administrative Procedures Act and the Code of 1972 and in accordance with the Federal Acquisition Regulation (FAR) 45.5 and the Office of Management and Budget (OMB) Circular A-110. The Property Accounting Department will assist departments in accounting for all furniture and equipment purchased, donated to the University, transferred to or from other State agencies, government -owned loaned to the University, sold, junked or transferred.

RESPONSIBILITY

Department heads are responsible and accountable for all furniture and equipment in their departments and they are to maintain some type of internal control over furniture and equipment inventory. Equipment used by a department in general with little to no security (i.e. labs, classrooms, lobby/office furniture) this will fall on the department heads **unless delegated in writing to the responsibility party for each area**. Equipment assigned directly to an individual such as laptops, cameras, cell phones, etc., the individual assigned responsibility will be held accountable. In each of these cases any employee assigned responsibility of equipment **must have a completed Property Loan Receipt on file**. Property Accounting will assist in and evaluate any department's furniture and equipment inventory control procedures.

FILING REPORTS

The Property Accounting Department will furnish each department a report showing acquisition, disposal and transfer of property. This report should be filed in the department's office for reference and later use. All furniture and equipment transactions are reported monthly to the State Department of Audit.

PURCHASE OF FURNITURE AND EQUIPMENT

Furniture and equipment purchased through the Purchasing Department from budgeted departmental appropriations, restricted funds, or special appropriations will be assigned an inventory number, the number attached, and the item accounted for. Items that cost less than \$1000.00 or with a fair market value of less than \$1000.00 will not be reported on the Furniture and Equipment inventory records. The exceptions to the \$1000.00 rule are: **WEAPONS (any cost), CAMERAS AND CAMERA EQUIPMENT (\$250 or greater), TWO WAY RADIO EQUIPMENT (any cost), TELEVISIONS (\$250 or greater), LAWN MAINTENANCE EQUIPMENT (any cost), CELLULAR TELEPHONES (any cost), MAJOR COMPUTER COMPONENTS (\$250 or greater), CHAIN SAWS (any cost), AIR COMPRESSORS (any cost), WELDING MACHINES (any cost), GENERATORS (any cost), MOTORIZED VEHICLES (any cost).**

PROPERTY PURCHASED WITH USM FOUNDATION FUNDS

Property purchased by the USM Foundation for departments are subject to the same university controls as any other property. Departments are responsible for reporting these items to Property Accounting. A complete description of the property, cost or value and a statement that it was purchased by the USM Foundation will be included in the report. The exceptions to the \$1000.00 rule include the same items listed under "**Purchase of Furniture and Equipment**". Property Accounting will number the item if it meets the criteria set forth by the State and record it in the fixed asset file.

GOVERNMENT-OWNED PROPERTY IN USM'S POSSESSION

Government-owned property in USM's possession is subject to the same University controls as any other property. Departments are responsible for reporting these items to Property Accounting. A complete description of the property, cost or value, government identification number and a statement identifying which governmental agency furnished the specific item will be included in the report. Property Accounting will assign a University inventory control number.

SHOP-MADE FURNITURE AND EQUIPMENT

Furniture or equipment manufactured in a department's own shop or in the Physical Plant shop will be reported to Property Accounting if the item cost was \$1000.00 or more. The unit cost of such items may include the value of salaries and wages, overhead, fringe benefits, supplies and component equipment parts. These items are subject to the same University controls as any other property. A complete description of the property, date manufactured, number of items, cost or value, and a statement that it is shop-made will be included in the report. The exceptions to the \$1000.00 rule include the same items listed under "**Purchase of Furniture and Equipment**".

GIFT OR DONATION OF PROPERTY

Items given or donated to the University must be acknowledged by the Foundation Office before it is accepted. A description of the gift, the name of the donor, and the intended purpose or use of the donated item must be included. If the item is usable by the University, can be placed in use without significant preparation costs and can be maintained at a reasonable cost, a current market value of the item will be determined. Property Accounting will

number the item if it meets the criteria set forth by the State and record it in the fixed asset file. The department receiving the equipment will receive an acquisition receipt and report.

TRANSFER OF PROPERTY FROM ANOTHER AGENCY

Furniture or equipment received by a department through transfer from another State or Federal agency will be reported to the Property Accounting Department. A complete description of the property, serial number, name of the manufacturer, number of items, original cost, original date of purchase, name of transferring agency and any other documentation or information concerning the property will be included in the report. Property Accounting will number the item if it meets the criteria set forth by the state and record it in the fixed asset file. The department will receive an acquisition receipt and report.

INVENTORY NUMBERING

Property Accounting is responsible for attaching the assigned inventory number where it can be readily located on each item of furniture and equipment. The department is responsible for locating and producing the inventoried item with its number attached when requested by Property Accounting, the State or Federal Property Auditor, or the University Internal Auditor.

TRADE-IN OF PROPERTY

Furniture or equipment may be used as a trade-in provided Purchasing has received written approval from the Office of Purchasing and Travel. When submitting a requisition for a purchase where an allowance is given for an inventory item being traded in, the description, serial number, and inventory number of that item should be listed on the requisition. This will assist the Purchasing Department in completing the forms for processing the trade-in request.

See "Purchasing Policies and Procedures". For government-owned property, contact the Sponsored Program Administration (SPA). Property Accounting will receive notification from the Purchasing Department that the property has been traded in and the property will be deleted from the inventory records.

SALE OF PROPERTY

Furniture or equipment may be sold after written approval has been received from the office of Purchasing and Travel. Property to be sold should be reported to Property Accounting and cleared by the proper governing agency, with description, serial number, inventory number and condition. Property Accounting will verify the items to be sold and will submit this list to the Purchasing Department to advertise the property for sale and to obtain the necessary bids and approvals. **See "Purchasing Policies and Procedures". For government-owned property, contact the Sponsored Program Administration (SPA).** Property Accounting will receive notification from the Purchasing Department that the property has been sold and will delete the property from the inventory records.

DISPOSITION OF GOVERNMENT-OWNED PROPERTY

When a contract or grant expires, a written request for disposal instructions is submitted to the government agency that furnished the equipment. This request is submitted by Sponsored Program Administration (SPA). Upon receipt of requested instructions, the equipment will be disposed of in accordance thereof. Should the agency require that the equipment be returned, the item will be removed from the inventory listing and returned to the agency. The agency will in turn furnish written acknowledgment of their receipt of the property. Property forms confirming the disposal are then submitted to the agency by Sponsored Program Administration.

WORN-OUT, BROKEN, OR JUNK PROPERTY

Worn-out, broken or junk property with no cash value will be reported to Property Accounting with description, serial number, inventory number and condition. **Property Accounting should inspect all worn-out or obsolete property before it is removed from the department and will secure the necessary approval for disposition from the University of Southern Mississippi Salvage Committee. Delegated authority has been given to the Physical Plant transportation Department to remove this type of items from your area.** The department will be notified of the Salvage Committee's decision and the property will be deleted from the inventory record.

NOTE: STATE AND FEDERAL LAW LIMITS THE MEANS BY WHICH WORN-OUT, SURPLUS OR OBSOLETE ITEMS CAN BE DISPOSED OF, REGARDLESS OF THE DOLLAR VALUE. Furniture and equipment cannot be destroyed, cannibalized or discarded without coordinating with Property Accounting and the University Salvage Committee.

STOLEN OR MISSING PROPERTY

Furniture or equipment that is missing, stolen or has mysteriously disappeared shall be reported to the Property Accounting Department, proper Government agency, Department of Public Safety, University Police Department or any law enforcement agency as soon as possible. The description, serial number, inventory number, and other

information about the lost or stolen item should be included in the report. To delete the property from the inventory, a notarized affidavit must accompany the deletion report. A detailed explanation of the loss showing the law enforcement agency (UPD) to which this loss was reported, as well as the report/case number filed on this loss is required. A copy of the law enforcement agency's (UPD) report shall also be attached. The affidavit must be signed by the executive head of the agency, the person in charge of property records and the employee directly responsible for the property which was stolen, lost or mysteriously disappeared. ***The Affidavit form is available from Property Accounting.*** Property Accounting will secure the necessary approval for disposition from the Salvage Committee. The department will be notified of the Salvage Committee's decision. Property Accounting will then delete the property from the inventory record and send a report to the State department of Audit.

TEMPORARY TRANSFER OF PROPERTY

The loan or transfer of furniture or equipment between departments for short periods need not be reported to Property Accounting. However, the department head to which the property is assigned will be held accountable for the loaned item and should, for his/her protection, require a memorandum receipt for furniture or equipment loaned to another person or department. This receipt should be available for presentation when requested. This equipment should be verified whenever requested and a **currently dated loan receipt** (see page 14) presented if the item is not available for viewing.

PERMANENT INTERDEPARTMENTAL TRANSFERS

The *Property Contact* from the transferring department and the receiving department will utilize the Transfer Module portion of The Asset Management Software (InCircuit) to perform permanent interdepartmental transfers.

SURPLUS, OBSOLETE OR SALVABLE EQUIPMENT

Equipment declared surplus, obsolete or salvage by a department is transferred to the University Surplus Property Department, East Stores Warehouse (building number 609), 2607 West 4th Street. The item may be brought to this location if easily carried or picked up by the Physical Plant Transportation Department. Please use the Asset Management Software to initiate the transfer. After initiating the internal transfer print the transfer detail report, enter a Physical Plant work order and fax a copy of the transfer detail report to extension 4444. There is no charge for the picking up of surplus equipment and delivering it to Surplus. There is a charge for delivering equipment from Surplus to a department. These items are available for use and can be obtained from Surplus without charge. Call 266-6333 if you are interested in viewing or obtaining Surplus Property.

TRANSFER OF PROPERTY TO OTHER GOVERNING AUTHORITIES

Property other than vehicles may be transferred to any institution, department or agency of the State of Mississippi, or any political subdivision or local governing authority of the state. Proper documentation must be initiated. Approval is NOT required from the Office of Purchasing and Travel for a transfer. Submit proper documentation with receipt of property with monthly property reports. For transfers of state owned vehicles, refer to section 7.101 of the Fleet Manual. Transfer of computer and telecommunication equipment must be submitted with receipt of property from receiving entity. This should be submitted with monthly property reports. Approval from ITS is not necessary.

All transfers of property must be channeled through the receiving agency or university property officer. Transfers of equipment to Public Schools are to be transferred to the School District not to individual schools. The school district fixed asset manager must be aware of transfers.

NOTE: For specific guidelines for sale or trade, refer to Chapter VIII, Procedures for Selling, Transfer or Trading Personal Property, Procurement Manual, Office of Purchasing and Travel, DFA.

AUDIT OF DEPARTMENT'S INVENTORY

Each department's inventory will be audited by the responsible department, Property Accounting or the Internal Auditor whenever necessary. A report of this audit will be sent to the President, Vice President of Business and Finance, the Controller, the department head. The State Property Auditor audits each agency's inventory whenever necessary. A report of this audit is sent to the President, Vice President for Business and Finance, the Controller, Property Manager and other governing agencies.

CHANGE IN DEPARTMENT HEAD

Whenever a change in department head occurs, Property Accounting should be notified to complete an exit audit of the outgoing department head prior to change in department head status so that discrepancies can be resolved. Property Accounting should be notified of the change in property responsibility and will assist with this audit and changeover. The incoming department head will accept the responsibility and accountability of the department inventory when he/she assumes duties as department head. The department head is designated as custodian of property assigned to the department unless the department head delegates this responsibility to another individual within the department. (See Responsibility.)

Faculty and staff leaving the University should be cleared by the responsible department head. Department

heads with responsibility should be cleared through property accounting. All University property should be returned and verified before termination is complete.

PROPERTY TO BE REPAIRED

Records should be kept on any item sent to be repaired. This record should state where the equipment will be sent, the vendor, the USM number, date, serial number, description, shipping/repair number or receipt. Property Accounting should be notified prior to shipping for tag removal and documentation. Departments should check on the property status and notify Property Accounting if the item is returned, replaced, or lost in shipment. Sometimes the costs of repairs exceed the value of the item. Departments should determine whether the property warrants the cost of repairs. Property Accounting should be notified of this decision. All purchase orders issued for repair of University or government -owned property should include the inventory number and/or serial number.

MARKING OF MOTOR VEHICLES

All state owned vehicles shall have a permanent decal or paint on both sides of the vehicle in letters at least three (3) inches in height and on the rear in letters not less than one and one-half (1-1/2) inches in height stating the name of the state agency. The marking must be in a color which is in contrast with the color of the vehicle. Vehicles with faded and barely visible markings, as well as those which have no markings at all will be reported. The Physical Plant Motor Pool is in charge of vehicle marking.

LIABILITY FOR FAILURE TO MAKE INVENTORY- SECTION 29-9-17

If any officer or employee of any state agency shall refuse or fail to make any inventory or supplemental inventory thereto as required herein, or to do so in the manner prescribed by the State Auditor, the State Auditor shall proceed to make, or cause to be made, the inventory or supplemental inventory; and the expense thereof shall be personally borne by said officer or employee, and he shall be responsible on his official bond for the payment of the expense.

In the event that an examination conducted pursuant to Section 29-9-13 finds items that are included on an agency's inventory which are missing and otherwise unaccounted for, the State Auditor has the authority to proceed under the provisions of Section 7-7-211 to recover the value of the missing items. The demand shall be made against the head of the agency, the agency's property officer and/or the appropriate officer or employee, if identified.

NOTE: Using USM Foundation funds to reimburse the University for missing inventory is not allowed. Foundation funds will NOT be used to reimburse the University for missing inventory, unless approved in writing by the University President.

For equipment used by a department in general with little to no security (i.e. labs, classrooms, lobby/office furniture) the burden for reimbursing the University will fall on the department head unless delegated in writing to the responsible party of each area. For equipment assigned directly to an individual such as laptops, cameras, tablets, cellphones, etc., the individual assigned responsibility will be held responsible for the reimbursement. Please keep in mind that any employee assigned laptops, cameras, tablets, cellphones, etc., will be required to complete an inventory "loan receipt" before they can be held responsible for reimbursement. Failure on the part of the department head to have this done will result in the department head being responsible for reimbursement.

IDENTIFICATION AND TAGGING

Every item of an inventorying nature is given a six (6) digit number, usually numbered in sequential order of acquisition. Whenever possible, all tags will be affixed to the property on the left, adjacent to the manufacturer's nameplate or in a position for easy sighting. When the size or nature of the property makes it impractical to apply any tags, the information may be etched or painted on the property. Some items, because of their nature, cannot be tagged and will be carried on the inventory file as a not-tagged item. All tags must remain affixed as long as the property is in the possession or control of the University. Any tag which becomes lost, damaged, or obscured should be reported promptly to Property Accounting. This number will be used to identify all property acquired by means of purchase, title transfer, donation, abandonment, or government-owned.

INVENTORIES AND REPORTS

An accurate inventory is important to the University for a number of reasons. Most apparent is its importance in the control of losses due to theft and neglect. Reliable inventory records have an additional fundamental value for a large departmentalized institution such as the university in the maximization of the use of University property by facilitating sharing between and within departments.

A relatively recent development requiring serious attention is the importance of an accurate inventory in meeting the growing demands from state and federal funding resources for improved accountability on the part of the University. Automated data processing has made it possible to improve accountability and control over University and government-owned property. It is important to the University that the quality of our accountability does not become the basis for denial of government grants, contracts, and appropriations.

PHYSICAL IN-HOUSE INVENTORIES

A physical in-house inventory of University-owned and government-owned property is required by the Property

Accounting Department annually. The basic principle of the property accounting system is the accountability of the administrative head of each budget unit for all the inventory property in the possession of his/her department. It is expected that a physical check of all inventory property will be made when requested by the Property Accounting Department, and at that time the administrative officer of the budget unit will be expected to account for every item of property on the inventory of his/her department. At the time of the required inventory, each budget unit will receive notification from Property Accounting. Once, the inventory is complete return the proper documentation to Property Accounting. Necessary changes to inventory will not be processed until proper documentation is submitted.

Departments that fail to complete their In House Audits within the 30 days allowed will be required to provide justification for not complying with this policy and will be reported to the Office of the President. Departments that fail to comply will also be audited by Property Accounting or Internal Audit and charged at a rate of \$50.00 per hour.

UNIVERSITY POLICY CONCERNING DELETIONS

No deletions for junked, salvaged, lost or missing items will be made on the inventory property listing until the University Salvage Committee has approved such a deletion and authorized the Property Accounting Department to take appropriate action. The University Salvage Committee will verify all paperwork, view items and approve all deletions to assure proper disposal procedures were followed. All paperwork must include the signatures of the appropriate parties and verification that the proper government agency has been informed should government-owned property be involved. The Internal Auditor will spot-check inventory listings on a random basis to verify accuracy in procedure.

SPONSORED PROJECT INVENTORIES

Sponsored Program Administration will notify each department when physical inventories are required for each sponsored project; generally, this is near the expiration of a project although some Federal agencies do require an annual inventory. An inventory listing of accountable government property, prepared from purchase orders, vendors' and Government shipping vouchers will be provided by Property Accounting when necessary.

CANNIBALIZATION

Property should not be cannibalized unless it has no reasonable prospect for sale or use as serviceable property without major repair or alterations, but it has some value in excess of its scrap value. Cannibalized property must be deleted from the University's Master listing when it loses its identity. If the remainder of the property has no recovery value, it may then be discarded. (Property to be deleted must be cleared through the University Salvage Committee and the Property Manager before action will be taken to remove it from the master inventory file.)

DISPOSITION OF SURPLUS PROPERTY

When University-owned property is no longer needed, or is obsolete, it should be declared surplus and made available to other areas of the University. The responsible department must transfer the obsolete equipment to Surplus Property. It is important that the function of the property and its condition be listed since this affects its use by other departments and its resale value when offered at public auction. All property declared surplus by the various departments is first made available to the University Community. A walk-through of surplus will be scheduled whenever requested and on a periodic basis. At this time, departments may select surplus items for which they have a definite need at no charge other than the cost of delivery to the department. There should be a bona fide need for surplus property selected as it costs both space and dollars to keep such items. After a walk-through is held, all unclaimed property is sold at a public auction. The funds generated from the proceeds of this auction revert to the University's General Fund. Under no circumstances is government-owned property to be declared surplus and sold at public auction unless Sponsored Program Administration has received disposition from the proper agency approving this action and title is transferred to the University of Southern Mississippi.

CARE, MAINTENANCE, REPAIR AND STORAGE

It is the responsibility of the department using the property to protect property against loss, damage, and use other than that authorized. The responsible department is also required to provide the care necessary to maintain all property properly, excepting normal wear, in order that the greatest useful life may be secured. If repairs to property are required, they should be completed expeditiously in order to maintain the property in good working condition. However, sound judgment should be used to determine whether the property warrants the cost of repairs. Records for property requiring routine maintenance should be kept on file within the department in order that the required maintenance, calibration, etc. are conducted on schedule.

When property is temporarily idle but required for authorized future use, it must be stored in accordance with good housekeeping practice and with adequate protection from corrosion, contamination and damage to sensitive parts. Sludge, chips, and cutting oils are to be removed from equipment prior to storing. The responsible department records should contain pertinent data accounting for storage location, adequate justification for storage, the date placed in storage and the anticipated date for removal from storage. Equipment stored for more than one year should be reviewed annually to confirm the justification for storage.

CONTROL OF UNIVERSITY EQUIPMENT AND MATERIALS

- I. No equipment or materials which are part of the inventory of the University of Southern Mississippi are to be used for personal use or taken from the campus for personal use even though equipment is returned. There are certain campus departments, such as the library, data center, Instructional Technology center, that are authorized to loan equipment and materials, as part of their operations. These departments shall establish appropriate control policies and procedures.
- II. Equipment and materials which are to be used by a staff member may be taken from the campus if the following criteria are met:
 - a) The equipment or materials must be used within the scope of staff member's duties.
 - b) The staff member's department head must approve the change in location. A loan receipt giving a description of the equipment or materials, serial number, tag number, location of equipment or materials and the dates it will be used off campus.
 - c) Equipment must be returned to campus for repairs and/or maintenance.
- III. Inventories are the responsibility of the department head and shall be updated quarterly when the printout is furnished to the department head by the Property Accounting Manager. When it is determined that an item listed on the equipment inventory is lost or stolen, the department head, should report it to the Property Accounting office and UPD with full details.

LOAN OF UNIVERSITY OWNED EQUIPMENT

Restrictions to the loaning of University-owned or government -owned equipment are that: (a) the equipment is used in furtherance of the University's work in direct benefit to the University with the results being reported to the University; (b) the equipment is not commercially available; and the recipient is liable for any loss or damage to the equipment while it is in his or her possession. The recipient is also responsible for the cost of any packing, crating, and transportation from origin to destination and return. Prior to lending University-owned or government-owned equipment, it is necessary to obtain the approval of the University's administrator. Prior agency approval is also required for government -owned equipment. Any loans must be coordinated through the Property Accounting Manager to ensure proper updating of the records. Property retrieval from loan recipient will be the responsibility of the department administrator.

LEAVING THE UNIVERSITY OF SOUTHERN MISSISSIPPI

Title to all property at the university is held by the university or in custody for external agencies. The general rule is that property in the university may not accompany a faculty or staff member leaving the university or moving to another institution. Exceptions are granted on a case by case basis in accordance with the criteria adopted by the administration. The criteria for determination of transferability of equipment and/or funds to another institution at the request of faculty members terminating their faculty appointment here and transferring activities to another institution are as follows:

1. At no time will title to equipment vested in the University of Southern Mississippi be transferred directly to the terminating faculty member.
2. Transfer of equipment may be considered when:
 - a. It is or was the specific intent of the donor that the equipment is or was to support the work of the terminating faculty member rather than a program of the university and the equipment ownership should be transferred to the institution to which the faculty is moving.
 - b. The equipment was purchased from funds supporting an on-going program which the donor or granting agency will continue at the new employing institution.
 - c. The equipment is government -owned and the faculty has the prior written approval from the agency that furnished the equipment to transfer the equipment to the new employing institution.

When an exception is made, the University requires formal acknowledgment of receipt from the faculty member's new institution. These items will be removed from the University of Southern Mississippi's master inventory list when a copy of the acknowledgment is forwarded to the Director of Purchasing, Sponsored Program Administration (SPA) and the Property Accounting Manager.

COMING TO THE UNIVERSITY OF SOUTHERN MISSISSIPPI

Persons arriving at the University of Southern Mississippi with property transferred from his or her previous institution must provide the Property Accounting Manager and Sponsored Program Administration with the official transfer documents. When these documents are found to be in order, the Property Accounting department will conduct a physical inventory and where applicable, assign an inventory number denoting ownership.

PERSONAL, LEASE, RENTAL, OR BORROWED PROPERTY

This type of property should be identified and labeled to clarify ownership. Any documentation concerning this property should be available whenever a department is audited.

Please call or write Property Accounting if assistance is needed.

Phone: 266-4439

Box 5086

ACQUISITION RECEIPT FORM

SEE PAGE 11

The acquisition receipt (gold color form) is partially completed by Property Accounting before delivery. Complete the shaded areas and send to Property Accounting as soon as possible. This step is vital to ensure that Property Accounting properly books the equipment.

The receipt should be completed and signed by the receiving department's property contact or department head. The information collected is used for reporting, which will be submitted to the State Department of Audit when the item is paid for.

A copy of the acquisition receipt should be retained by the receiving department to compare to your inventory listing during In-house Inventory.

PROPERTY AFFIDAVIT FORM
(SEE PAGE 13)

Property deleted from the inventory because of theft, robbery or mysterious disappearance shall be reported immediately upon discovery. Such deletion should include a notarized affidavit signed by the executive head of the agency, the person in charge of the property records and the employee directly responsible for the property which was stolen or lost. **All lost or stolen property shall be reported to a Law Enforcement Agency. A copy of the Law Enforcement Agency report shall be attached.**

INSTRUCTIONS FOR COMPLETION OF NOTARIZED AFFIDAVIT

1. Physical location of assigned property. (Departmental address)
2. Date report was made. (Current Date)
3. Description (Desc), inventory number (USM No.), report number (Rpt), purchase date (date), and cost or value (amount) as reported on the departmental inventory listing. (Parenthesis indicate heading used on departmental printout.)
4. Explain the loss in detail showing the Sheriff's office or Law Enforcement Agency to which this loss was reported to as well as the report/case number filed on this loss.
5. Agency/University Executive Director or President must sign and date.
6. Agency/University Property Officer must sign and date.
7. Agency/University personnel who was assigned the property must sign and date. Return signed form to Property Accounting.
8. Notary Public will complete this section of the affidavit as required by law.
 - a. Complete steps 1,2,3,4 and 7 - **Return completed and signed copies (4) to PROPERTY ACCOUNTING.**
 - b. Refer to your departmental printout for the information needed to complete the affidavit. Please type.
 - c. Copies will be distributed after deletion.

NOTE: IF YOU NEED THIS FORM CALL PROPERTY ACCOUNTING – 601.266.4439.

THE UNIVERSITY OF SOUTHERN MISSISSIPPI
118 COLLEGE DRIVE #5086 • HATTIESBURG, MS 39406-0001

Internal Auditing

PROPERTY AFFIDAVIT

LOST, STOLEN OR MYSTERIOUSLY DISAPPEARED

FORM NO.

NO 596

PLEASE TYPE

Department Name _____ Department
Code _____

Mailing Address _____ Telephone _____ Date _____

<u>Southern Miss Number</u>	<u>Description</u>	<u>Serial Number</u>	<u>Report Number</u>	<u>Date Purchased</u>	<u>Cost or Value</u>
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Detailed Explanation of disposal or loss: (in case of theft robbery or mysterious disappearance, show the same of the Law Enforcement Agency notified and the date the loss was discovered. Attach a copy of the agency report to the affidavit. If such loss was not reported to a Law Enforcement Agency at the time of the discovery, give complete explanation of such failure to do so.) If more space is needed attach a separate sheet to this form.

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

BUDGETARY AUTHORITY DATE SIGNED DEPARTMENT CHAIR DATE SIGNED

VICE PRESIDENT DATE SIGNED EMPLOYEE RESPONSIBLE DATE SIGNED

DEPARTMENT DEAN DATE SIGNED PROPERTY OFFICER DATE SIGNED

SOUTHERN MISS PRESIDENT OR CHIEF ADMIN. OFFICER DATE SIGNED

PLEASE SIGN WHERE APPLICABLE

It is the responsibility of the person approving this affidavit to route the form for the required departmental signatures and then submit the signed form to the Property Officer.

THIS DATE PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for

County, in the State of Mississippi, the above named individuals, who, being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the _____ day of _____.

Notary Public

Copy 1 -State Property Office Copy 2-USM Property Office Copy 3-Department Copy 4-Law Enforcement Copy 5-Internal Auditing

THE UNIVERSITY OF SOUTHERN
MISSISSIPPI

PROPERTY LOAN RECEIPT

CHECK ONE:

() LOAN

() REPAIR

() OTHER (Please explain) Date: _____

DESCRIPTION OF PROPERTY

INVENTORY NUMBER _____ DESCRIPTION

MAKE: _____ SERIAL NUMBER:

DEPARTMENT NAME: _____ DEPARTMENT CODE:

APPROVED BY: _____ DATE: _____

SIGNATURE OF BUDGETARY AUTHORITY

Name and address of the repair person: _____

_____ Telephone _____

Purchase order No. /RMA No. _____

NAME OF PERSON RESPONSIBLE: _____

PLEASE TYPE OR PRINT

ACKNOWLEDGEMENT

I hereby acknowledge that the property listed above is in my possession and accept the responsibility thereof. I also acknowledge that I have received a copy of this receipt.

PROPERTY LOCATED AT: _____

TELEPHONE: _____

DATE: _____

SIGNATURE OF RESPONSIBLE PERSON

Instructions:

1. This form must be completed for each individual item of property on short term loan, temporary change in location OR out for repair.
2. It is the responsibility of the person approving this location change to sign this form, to obtain the signature of the responsible person and then submit the completed form to the Property Officer.
3. This change will be in effect until the item is returned and this form is nullified. To nullify this change, complete and forward to Property Accounting the following:

DATE RETURNED: _____

INVENTORIED BY: _____ Date _____

I hereby certify that I have conducted a physical inventory of the item listed above and reported this status to Property Accounting.

4. A copy of this receipt should be retained for the departmental inventory file and given to each signee. It should be given to the auditor prior to the audit. This form will serve as a hand receipt for the item. Failure to produce a hand receipt will result in the item being reported by the auditor as "Missing".

NOTE: The Office of the State Auditor may take action to recover the value of the missing item. This form should be available for all property audits. A verification of equipment and a currently dated form should be completed as often as necessary.

The University of Southern Mississippi

General Ledger Account Codes

Commodity Account Codes

PS Acct	Account Description	Thresholds
606411	GRANTS ONLY Office Machines, Furn & Fixtures under \$5000	under \$ 5,000
606412	GRANTS ONLY Vehicles under \$5000	under \$ 5,000
606413	GRANTS ONLY Farm Equipment under \$5000	under \$ 5,000
606414	GRANTS ONLY Medical Equip under \$5000	under \$ 5,000
606415	GRANTS ONLY Data Processing Equip under \$5000	under \$ 5,000
606416	GRANTS ONLY Radio & TV Equip under \$5000	under \$ 5,000
606417	GRANTS ONLY Scientific Equipment under \$5000	under \$ 5,000
606418	GRANTS ONLY Other equipment under \$5000	under \$ 5,000
606495	** Equipment Under \$1,000	under \$ 1,000
606496	** Computer, Camera, & TV equipment under \$250	under \$ 250

Equipment Account Codes

PS Acct	Account Description	Thresholds
608210	Office Machines, Furniture, & Fixtures	
	Fax Machines	over \$1,000
	Scanners	over \$1,000
	Typewriters	over \$1,000
	Furniture (file cabinets, desks, sofas, etc...)	over \$1,000
	Shredders	over \$1,000
	Copiers	over \$1,000
	External Hardrives	over \$250
	Printers/multi-function printer	over \$250
608211	Office Mach, Furn, Fixtures (see above) Over \$5000	over \$5,000
608220	Vehicles	any cost
608221	Vehicles Over \$5000	over \$5,000
608230	Farm Equipment	over \$1,000
608231	Farm Equipment Over \$5000	over \$5,000
608240	Medical Equipment	over \$1,000
608241	Medical Equipment Over \$5000	over \$5,000
608250	Data Processing Equipment	
	Computers	over \$250
	Switches	over \$1,000
	Modem	over \$1,000
	Processors	over \$250
	Servers	over \$250
608251	Data Processing Equipment (see above) Over \$5000	over \$5,000
608260	Radio And Television Equipment	
	Recording Equipment (DVD/DVR/VCR, other)	over \$1,000
	CD Player/Stereo	over \$1,000
	TV	over \$250

608261	Radio And Television Equipment (see above) Over \$5000	
608262	Cell Phones	
608270	Scientific Equipment	
608271	Scientific Equipment Over \$5000	
608280	Capital Lease Purchases	
608290	Other Equipment	
	Monitors	over \$1,000
	Camera and Camera Equipment	over \$250
	Handheld Data Collector	over \$1,000
	Digital Organizer	over \$1,000
	Projectors	over \$1,000
	Two-Way Radio Equipment	any cost
	Appliances	over \$1,000
	Kitchen Furnishings	over \$1,000
	Chain Saws	any cost
	Air Compressors	any cost
	Welding Machines	any cost
	Weapons	any cost
	Power Tools	over \$1,000
	Generators	any cost
	Lawn Maintenance (lawn mower, weedeater/edger, blower, tractor, bushhog, etc)	any cost
	Air Conditioners	over \$1,000
	Pager	over \$1,000
	Art	over \$1,000
	Sterling Silver	over \$1,000
	Musical Instruments	over \$1,000
	Sound System Equipment	over \$1,000
	Music Recording Equipment	over \$1,000
	other than listed above	over \$1,000
608291	Other Equipment (see above) Over \$5000	over \$5,000

STATE OF MISSISSIPPI

LAWS GOVERNING PROPERTY AND PROCUREMENT

Section	29-9-1	Inventories to be Made by Heads of State Agencies
Section	29-9-3	Content
Section	29-9-5	Execution and certification
Section	29-9-7	Master Inventory Compiled
Section	29-9-9	Disposal of Obsolete or Unnecessary Property
Section	29-9-11	Report of Additions and Deletions
Section	29-9-13	Physical Audit
Section	29-9-15	Rules and Regulations
Section	29-9-17	Liability for Failure to Make Inventory; Recovery of Value of Missing Items
Section	29-9-19	Report of Livestock
Section	29-9-21	Complete and Current Records and Reports
Section	25-1-87	Marking Publicly-owned or Leased Vehicle; Exceptions; Effect of Non-compliance
Section	19-25-15	Identification of Sheriff's Motor Vehicles; Use of Unmarked Vehicles
Section	7-7-211	Powers and Duties of the State Auditor
Section	25-53-3	Definitions-Central Data Processing Authority
Section	25-53-5	Powers and Duties-Central Data Processing Authority

NOTE: Please contact Property Accounting at 601.266.4439 if you need a copy of these laws.

LAWS GOVERNING PROPERTY AND PROCUREMENT

Section 7-7-211-Powers and Duties of the State Auditor.

The department shall have the power and it shall be its duty:

(a) To identify and define for all public offices of the state and its subdivisions generally accepted accounting principles as promulgated by nationally recognized professional organizations and to consult with the State Fiscal Officer in the prescription and implementation of accounting rules and regulations;

(b) To prescribe, for all public offices of regional and local subdivisions of the state, systems of accounting, budgeting and reporting financial facts relating to said offices in conformity with legal requirements and with generally accepted accounting principles as promulgated by nationally recognized professional organizations; to assist such subdivisions in need of assistance in the installation of such systems; to revise such systems when deemed necessary, and to report to the Legislature at periodic times the extent to which each office is maintaining such systems, along with such recommendations to the Legislature for improvement as seem desirable;

(c) To study and analyze existing managerial policies, methods, procedures, duties and services of the various state departments and institutions upon written request of the Governor, the Legislature or any committee or other body empowered by the Legislature to make such request to determine whether and where operations can be eliminated, combined, simplified, and improved;

(d) To post audit each year and, when deemed necessary, pre-audit and investigate the financial affairs of the departments, institutions, boards, commissions or other agencies of state government, as part of the publication of a comprehensive annual financial report for the State of Mississippi. In complying with the requirements of this subsection, the department shall have the authority to conduct all necessary audit procedures on an interim and year-end basis;

(e) To post-audit and, when deemed necessary, pre-audit and investigate separately the financial affairs of (i) the offices, boards and commissions of county governments and any departments and institutions thereof and therein: (ii) public school districts, departments of education and junior college districts; and (iii) any other local offices or agencies which

share revenues derived from taxes or fees imposed by the State Legislature or receive grants from revenues collected by governmental divisions of the state, the cost of such audits, investigations or other services to be paid as follows: Such part shall be paid by the state from appropriations made by the Legislature for the operation of the State Department of Audit as may exceed the sum of One Hundred Dollars (\$100.00). per day for the services of each staff person engaged in performing the audit or other service, which sum shall be paid by the county, district, department, institution or other agency audited out of its general fund or any other available funds from which such payment is not prohibited by law;

(f) To post-audit and, when deemed necessary, pre-audit and investigate the financial affairs of the levee boards; agencies created by the Legislature or by executive order of the Governor; profit or nonprofit business entities administering programs financed by funds flowing through the State Treasury or through any of the agencies of the state, or its subdivisions; and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities which annually submit an audit prepared by a qualified certified public accountant using methods and procedures prescribed by the department;

(g) To make written demand, when necessary, for the recovery of any amounts representing public funds improperly withheld, misappropriated and/or otherwise illegally expended by an officer, employee or administrative body of any state, county or other public office, and/or for the recovery of the value of any public property disposed of in an unlawful manner by a public officer, employee or administrative body, such demands to be made (i) upon the person or persons liable for such amounts and upon the surety on official bond thereof, and/or (ii) upon any individual, partnership, corporation or association to whom the illegal expenditure was made or with whom the unlawful disposition of public property was made, if such individual, partnership, corporation or association knew or had reason to know through the exercising of reasonable diligence that the expenditure was illegal or the disposition unlawful. Such demand shall be premised on competent evidence, which shall include at least one (1) of the following: (i) sworn statements, (ii) written documentation, (iii) physical evidence, or (iv) reports and findings of government or other law enforcement agencies. Other provisions notwithstanding, a demand letter issued pursuant to this subsection shall

remain confidential by the State Auditor until the individual against whom the demand letter is being filed has been served with a copy of such demand letter. If, however, such individual cannot be notified within fifteen (15) days using reasonable means and due diligence, such notification shall be made to the individual's bonding company, if he or she is bonded. Each such demand shall be paid into the proper treasury of the state, county or other public body through the office of the department in the amount demanded within thirty (30) days from the date thereof, together with interest thereon in the sum of one percent (1%) per month from the date such amount or amounts were improperly withheld, misappropriated and/or otherwise illegally expended. In the event, however, such person or persons shall refuse, neglect or otherwise fail to pay the amount demanded and the interest due thereon within the allotted thirty (30) days, the State Auditor shall have the authority and it shall be his duty to institute suit, and the Attorney General shall prosecute the same in any court of the state to the end that there shall be recovered the total of such amounts from the person or persons and surety on official bond named therein; and the amounts so recovered shall be paid into the proper treasury of the state, county or other public body through the State Auditor;

(h) To investigate any alleged or suspected violation of the laws of the state by any officer or employee of the state, county or other public office in the purchase, sale or the use of any supplies, services, equipment or other property belonging thereto; and in such investigation to do any and all things necessary to procure evidence sufficient either to prove or disprove the existence of such alleged or suspected violations.

The Department of Investigation of the State Department of Audit may investigate, for the purpose of prosecution, any suspected criminal violations of this chapter. For the purpose of administration and enforcement of this chapter, the enforcement employees of the Department of Investigation of the State Department of Audit have the powers of a peace officer of the state only over those persons under indictment or at the direction of another duly authorized law enforcement agency having jurisdiction over the case. All enforcement employees of the Department of Investigation of the State Department of Audit hired on or after July 1, 1993, shall be required to complete the Law Enforcement officers Training Program and shall meet the standards of the program.

(i) To issue subpoenas, with the approval of, and returnable to, a judge of a chancery or circuit court, in term time or in vacation, to examine the records, documents or other evidence of persons, firms, corporations or any other entities insofar as such records, documents or other evidence relate to dealings with any state, county or other public entity. The circuit or chancery judge must serve the county in which the records, documents or other evidence is located; or where all or part of the transaction or transactions occurred which are the subject of the subpoena;

(j) In any instances in which the State Auditor is or shall be authorized or required to examine or audit, whether pre-audit or post-audit, any books, ledgers, accounts or other records of the affairs of any public hospital owned or owned and operated by one or more political subdivisions or parts thereof or any combination thereof, or any school district, including activity funds thereof, it shall be sufficient compliance therewith, in the discretion of the State Auditor, that such examination or audit be made from the report of any audit or other examination certified by a certified public accountant and prepared by or under the supervision of such certified public accountant. Such audits shall be made in accordance with generally accepted standards of auditing, with the use of an audit program prepared by the State Auditor, and final reports of such audits shall conform to the format prescribed by the State Auditor. All files, working papers, notes, correspondence and all other data compiled during the course of the audit shall be available, without cost, to the State Auditor for examination and abstracting during the normal business hours of any business day. The expense of such certified reports shall be borne by the respective hospital, or any available school district funds other than minimum program funds, subject to examination or audit. The State Auditor shall not be bound by such certified reports and may, in his or their discretion, conduct such examination or audit from the books, ledgers, accounts or other records involved as may be appropriate and authorized by law.

(k) The State Auditor shall have the authority to contract with qualified public accounting firms to perform selected audits required in subsections (d), (e) and (f) of this section, if funds are made available for such contracts by the Legislature, or if funds are available from the governmental entity covered by subsections (d), (e) and (f). Such audit shall be made in accordance with generally accepted standards of auditing, with the use of an audit program prepared by the State Auditor, and final reports of such audits shall conform to the format prescribed by the State Auditor. All files, working papers, notes, correspondence and all other data compiled during the course of the audit shall be available, without cost, to the State Auditor for examination and abstracting during the normal business hours of any business day.

(1) The State Auditor shall have the authority to establish training courses and programs for the personnel of the various state and local governmental entities under the jurisdiction of the office of the State Auditor. The training courses and programs shall include, but not be limited to, topics on internal control of funds, property and equipment control and inventory, governmental accounting and financial reporting, and internal auditing. The State Auditor is authorized to charge a fee from the participants of these courses and programs, which fee shall be deposited into the Department of Audit Special Fund. State and local governmental entities are authorized to pay such fee and any

travel expenses out of their general funds or any other available funds from which such payment is not prohibited by law.

(m) Upon written request by the Governor or any member of the State Legislature, the State Auditor may audit any state funds and/or state and federal funds received by any nonprofit corporation incorporated under the laws of this state.

Section 25-1-85 - Departments and Agencies allowed to purchase and operate automobiles; guidelines for purchase relating to energy efficiency.

The following state departments, agencies or institutions are hereby allowed to purchase, own and operate, in strict accordance with the provisions hereof, passenger vehicles not to exceed the following numbers;

Office of the Attorney General – 10
Agriculture and Commerce – 23
Department of Economic and Community Development – 14
Experiment Stations – 16
Extension Service – 1
Forestry Commission – 48
Department of Transportation – 115
Military Department – 5
Department of Correction – 13
Parole Board – 2
Mississippi Department of Public Safety – 600
Division of Plant Industry – 23
State Board of Mental Health – 2
East MS State Hospital – 1
Mississippi State Hospital – 2
Alcoholic Beverage Control
Division of the Mississippi State Tax Commission – 30
Soil and Water Conservation Commission – 2
Ellisville State School – 1
North Mississippi Retardation Center – 1
South Mississippi Retardation Center – 1
Board of Health – 10
State Oil and Gas Board – 3
Each institution of higher learning, for police purposes, provided each institution with more than 6,000 students may have – 4
Wildlife, Fisheries and Parks – 60
Surplus Property Procurement Commission – 4
State Tax Commission
 Station wagons – 2
State Tax Commission
 Automobiles – 6
Mississippi Gaming Commission – 60
Dept. of Environmental Quality – 12
Pearl River Valley Water Supply District – 7
Pearl River Basin Development District – 2
Pat Harrison Waterway Dist – 1
Dept. of Transportation Office of State Aid Road Construction – 9
Tennessee-Tombigbee Waterway Development Authority – 2
Fair Commission – 1
State Civil Defense Office
 including communications vehicle – 4
Bureau of Narcotics – 62
Mississippi State Port Authority at Gulfport – 6
Tombigbee Water Supply District – 3
Board of Pharmacy – 4
Yellow Creek State Inland Port Authority – 1
Boat and Water Safety Commission – 2

Dept. of Archives and History – 2
State Fire Fighters Academy
station wagon – 1
Office of Capitol Facilities - Capitol Police – 2
Office of Building, Grounds and Real Property – 1
State Veterans Affairs Board – 9
Employment Security Commission – 1
Forest Product Utilization Lab – 1
Mississippi Board of Nursing – 3
Certified Development Company of Mississippi, Inc – 1
State Board of Medical Licensure – 4
Mississippi Public Employees' Retirement System – 3
Mississippi Public Service Commission – 42
Dept. of Human Services – 2
Dept. of Rehabilitation Services – 4
Real Estate Commission – 1
Mississippi Library Commission
Station wagon – 5

Except as provided in Sections 25-1-77 through 25-1-93, no state department, institution or agency shall purchase, operate or maintain any passenger vehicle out of any funds available for the use of such department, institution or agency, unless same has been or may be donated.

All new passenger vehicles purchased by any state department, institution, agency, university, community or junior college, or local governing authority, except vehicles purchased to be used for law enforcement purposes by the law enforcement departments of the Mississippi Highway Safety Patrol, Mississippi Department of Transportation, Public Service Commission, Tax Commission, State Institutions of Higher Learning, Attorney General, and Department of Wildlife, Fisheries and Parks, and vehicles used for law enforcement purposes or for emergency response purposes by local governing authorities, shall be of a fuel-efficient model which meets the needs of the using entity. No such new passenger vehicles purchased shall be luxury vehicles, utility, carryall or full-size vehicles as defined by the industry, unless the executive head of the purchasing entity first declares that a special need exists and/or special circumstances exist which require transportation of passengers in conditions requiring a luxury, utility, carryall or full-size vehicle. Upon receipt of such declaration, the Public Procurement Review Board created under Section 27-104-7 shall disallow the purchase by state agencies if adequate justification is not provided. Approval from the Public Procurement Review Board is not required for purchases by local governing authorities. Furthermore, power windows, power door locks and power seats may not be added as options to any vehicle purchased by any state agency unless adequate justification is provided. It is the intent of the legislature that each such passenger vehicle purchased by the most prudent possible and still adequately meet the needs for which the vehicle is purchased. The term "passenger vehicle" shall not be construed to mean trucks or motor driven equipment whose primary use is not the transportation of passengers.

For purposes of this section, passenger vehicle shall be defined as a vehicle which is designed to transport four (4) or more persons and/or provides adequate seating for at least four (4) persons. The terms "luxury vehicle", "full-size vehicle", "utility vehicle" and carryall vehicle" shall be as defined by the industry.

Prior to January 1, 1996, the Department of Finance and Administration, Office of Purchasing and Travel, in cooperation with the Office of the Auditor, Property Control Division, shall prepare an inventory of vehicles owned by all state departments, agencies or institutions. The inventory shall include but is not limited to the name of the agency of institution and the quantity and primary use of vehicles in each of the following categories: subcompact, compact sedan, midsize sedan, full-size sedan, utility vehicle, carryall vehicle, compact pick-up, mid-size pick-up, one-half ton pick-up, three-quarter ton pick-up, one ton pickup, passenger van, cargo van, bus, other. This *inventory shall* be used by the 1996 Legislature to determine the need for limitations ON the quantities of vehicles in each category for each entity.

Nothing in Sections 25-1-77 through 25-1-93 shall be construed to prohibit agencies, departments and institutions from purchasing and operating passenger vehicles when used exclusively to transport patients, prisoners, students, faculty or staff of state institutions, blind and sighted employees essential to operate blind *training programs* or material, products and client-trainees in the sheltered workshop program, or bookmobiles. The superintendents of the Columbia Training School and Oakley Training School and the Commissioner of Corrections, or staff members designated by them, may use such passenger vehicles for other official functions and operations of those institutions at their discretion. Passenger vehicles or similar vehicles used for any other purposes shall be considered as automobiles and subject to the restrictions set forth in the aforesaid sections.

In addition to the motor vehicles authorized to be owned and operated by the Mississippi Department of Public Safety, said department is also authorized to receive, own and operate special purpose motor vehicles to be used solely in investigations.

Of the motor vehicles authorized to be owned and operated by the Mississippi Highway Safety Patrol, no more than twenty-one (21) vehicles may be kept for use.

department of Corrections, to not more than three (3) vehicles owned or leased by the Department of Corrections and used only by Community Services division officers, to not more than one (1) vehicle owned or leased by the Mississippi Department of Transportation and used only by an investigator employed by the Mississippi Department of transportation or to not more than one (1) vehicle owned or leased by the Mississippi State Tax Commission; and upon receipt of a written request from the State Adjutant General, the Commissioner of Public Safety, the Director of the Alcoholic Beverage Control Division of the Mississippi State Tax Commission, the Director of the Bureau of Fisheries and Wildlife of the Department of Wildlife Conservation, the Director of the Bureau of Narcotics, the Executive Officer of the Board of Pharmacy, the Executive Director of the Mississippi Gaming Commission or a president or chancellor of a state institution of higher learning, the Governor may authorize the use of specified unmarked vehicles only in instances where such identifying marks will hinder official investigations, and the governing authorities of any municipality may authorize the use of specified, unmarked police vehicles when identifying marks would hinder official criminal investigations by the police. The written request or the order or resolution authorizing such shall contain the manufacturer's serial number, the state inventory number, where applicable, and shall set forth why the vehicle should be exempt from the provisions of this paragraph. In the event the request is granted, the Governor shall furnish the State Department of Audit with a copy of his written authority for the use of the unmarked vehicles, or the governing authority, as the case may be, shall enter its order or resolution on the minutes and shall furnish the State Department of Audit with a certified copy of its order or resolution for the use of the unmarked police vehicle. The State Property Auditors of the State Department of Audit shall personally examine vehicles owned or leased by the State of Mississippi, or any agency, department or commission thereof, and report violations of the provisions of this paragraph to the State Auditor and the Chairman of the Joint Legislative Committee on Performance Evaluation and Expenditure Review. Any vehicle found to be in violation of this paragraph shall be reported immediately to the department head charged with such vehicle, and five (5) days shall be given for compliance; and if not complied with, such vehicles shall be impounded by the State Auditor until properly marked or exempted.

Upon notification to the State Tax Commission by the State Auditor that any municipality or political subdivision is not in compliance with this section, the State Tax Commission shall withhold any sales tax due for distribution to any such municipality and any excise tax on gasoline, diesel fuel, kerosene and oil due any such county and for any months thereafter, and shall continue to withhold such funds until compliance with this section is certified to the State Tax Commission by the State Department of Audit.

County-owned motor vehicles operated by the sheriff's department shall not be subject to the provisions of this section, but shall be subject to the provisions of Section 19-25-15. County owned motor vehicles operated by a family court established pursuant to Section 43-23-1 et seq. , Mississippi Code of 1972, Annotated shall not be subject to the provisions of this section.

State owned or leased motor vehicles operated by the Department of Mental Health or by facilities operated by the Department of Mental Health and used for

transporting patients living in group homes or alternative living arrangements shall not be subject to the provisions of this section.

Up to four (4) passenger automobiles owned or leased by economic development districts, or economic development authorities shall not be subject to the provisions of this section.

State owned or leased motor vehicles operated by the Agricultural and Livestock Theft Bureau of the Department of Agriculture and Commerce and used to investigate livestock theft shall not be subject to the provisions of this section.

Up to three (3) motor vehicles owned or leased by the Pascagoula Municipal Separate School District for use by district security officers shall not be subject to the provisions of this section.

The motor vehicles of a public airport shall not be subject to the provisions of this section upon a finding by the governing authority of such airport that marking a motor vehicle as required in this section will compromise security at such airport.

Section 25-1-91 - Penalty regarding state-owned automobiles.

If any person shall knowingly and willfully violate any of the provisions of sections 25-1-77 to 25-1-93, such person shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine or not more than two hundred fifty dollars and, in addition, shall be removed from the office or position which he holds.

Section 25-4-105 - Certain actions, activities and business relationships prohibited or authorized; contracts in violation of section voidable; penalties. (1) No public servant shall use his official position to obtain pecuniary benefit for himself other than to compensation provided for by law, or to obtain pecuniary benefit for any relative or any business with which he is associated.

Section 25-53-3 - Definitions -- Mississippi Department of Information Technology Services

For the purposes of this chapter the terms "Central Data Processing Authority" and "CDPA" shall mean "Mississippi Department of Information Technology Services (MDITS)" and the term "authority" shall mean "board of the MDITS.1' Whenever the term "Central Data Processing Authority" or the term "authority," when referring to the Central Data Processing Authority, is used in any law, rule, regulations, document, or elsewhere, it shall be construed to mean the Mississippi Department of Information Technology Services. as used in this chapter the terms "Bureau of Systems Policy and Planning," "Bureau of Telecommunications," and "Bureau of Central Data Processing" shall mean Mississippi Department of Information Technology Services." As used in this chapter the term computer equipment or services shall mean any information technology, computer or computer related telecommunications equipment, electronic word processing and office systems, or services utilized in connection therewith, including, but not limited to, all phases of computer software and consulting services, and insurance on all state owned computer equipment or services shall mean the purchase, lease, rental, or acquisition in any other manner of any such computer equipment or services.

Section 25-53-5 - Powers and Duties -- Mississippi Department of Information Technology Services

The authority shall have the following powers, duties, and responsibilities:

(a) The authority shall provide for the development of plans for the efficient acquisition and utilization of computer equipment and services by all agencies of state government, and provide for their implementation. In so doing, the authority may use the MDITS staff, at the discretion of the executive director of the authority, or the authority may contract for the services of qualified consulting firms in the field of information technology and utilize the service of such consultants as may be necessary for such purposes.

(b) The authority shall immediately institute procedures for carrying out the purposes of this chapter and supervise the efficient execution of the powers and duties of the office of executive director of the authority. In the execution of its functions under this chapter, the authority shall maintain as a paramount consideration and successful internal organization and operation of the several agencies so that efficiency existing therein shall not be adversely affected or impaired. In executing its functions in relation to the institutions of higher learning and junior colleges in the state, the authority shall take into consideration the special needs of such institutions in relation to the fields of teaching and scientific research.

(c) Title of whatever nature of all computer equipment now vested in any agency of the state of Mississippi is hereby vested in the authority, and no such equipment shall be disposed of in any manner except in accordance with the direction of the authority or under the provisions of such rules and regulations as may hereafter be adopted by the authority in relation thereto.

(d) The authority shall adopt rules, regulations and procedures governing the acquisition of computer and telecommunications equipment and services which shall, to the fullest extent practicable, insure the maximum of competition between all manufacturers of supplies or equipment or services. In the writing of specifications, in the making of contracts relating to the acquisition of such equipment and services, and in the performance of its other duties the authority shall provide for the maximum compatibility of all information systems hereafter installed or utilized by all state agencies and may require the use of common computer languages where necessary to accomplish the purposes of this chapter. The authority may establish by regulation and charge reasonable fees on a nondiscriminatory basis for the furnishing to bidders of copies of bid specifications and other documents issued by the authority.

(e) The authority shall adopt rules and regulations governing the sharing with, or the sale or lease of information technology services to any non-state agency or person. Such regulations shall provide that any such sharing, sale, or lease shall be restricted in that same shall be accomplished only where such services are not readily available otherwise within the state, and then only at a charge to the user not less than the prevailing rate of charge for similar services by private enterprise within this state.

(f) The authority may, in its discretion, establish a special technical advisory committee or committees to study and make recommendations on technology matters within the competence of the authority as the authority may see fit. Persons serving on the Information Resource Council, its task forces or any such technical advisory committees shall be entitled to receive their actual and necessary expenses actually incurred in the performance of such duties, together with mileage as provided by law for state employees, provided the same has been authorized by a resolution duly adopted by the authority and entered on its minutes prior to the performance of such duties.

(g) The authority may provide for the development and require the adoption of standardized computer programs and may provide for the dissemination of information to and the establishment of training programs for the personnel of the various information technology centers of state agencies and personnel of the agencies utilizing the services thereof.

(h) The authority shall adopt reasonable rules and regulation requiring the reporting -to the authority through the office of executive director of such information as may be required for carrying out the purposes of this chapter and may also establish such reasonable procedures to be followed in the presentation of bills for payment under the terms of all contracts for the acquisition of computer equipment and services now or hereafter in force as may be required by the authority or by the executive director in the execution of their powers and duties.

(i) The authority shall require such adequate documentation of information technology procedures utilized by the various state agencies and may require the establishment of such organizational structures within state agencies relating to information technology operations as may be necessary to effectuate the purposes of this chapter.

(j) The authority may adopt such further reasonable rules and regulations as may be necessary to fully implement the purposes of this chapter. All rules and regulations adopted by the authority shall be published and disseminated in readily accessible form to all affected state agencies, and to all current suppliers of computer equipment and services to the state, and to all prospective suppliers requesting the same. Such rules and regulations shall be kept current, be periodically revised, and copies thereof shall be available at all times for inspection by the public at reasonable hours in the offices of the authority. Whenever possible no rule, regulation or any proposed amendment to such rules and regulations shall be finally adopted or enforced until copies of said proposed rules and regulations have been furnished to all interested parties for their comment and suggestions.

(k) The authority shall establish rules and regulations which shall provide for the submission of all contracts proposed to be executed by the executive director for computer equipment or services to the authority for approval before final execution, and the authority may provide that such contracts involving the expenditure of less than such specified amount as may be established by the authority may be finally executed by the executive director without first obtaining such approval by the authority.

(l) The authority is authorized to purchase, lease, or rent computer equipment or services and to operate said equipment and utilize said services in providing services to one or more state agencies when in its opinion such operation will provide maximum efficiency and economy in the functions of any such agency or agencies.

(m) The authority shall assist political subdivisions and instrumentalities in their development of plans for the efficient acquisition and utilization of computer equipment and services. An appropriate fee shall be charged the political subdivision by the authority for such assistance.

(n) The authority shall make a report in writing to the legislature each year in the month of January. Such report shall contain a full and detailed account of the work of the authority for the preceding year as specified in Section 25-53-29. All acquisitions of computer equipment and services involving the expenditure of funds in excess of Five Thousand Dollars (\$5,000.00) or rentals or leases, in excess of Five Thousand Dollars (\$5,000.00) for the term of the contract shall be based upon competitive and open specifications, and contracts therefore shall be entered into only after advertisements for bids are published in one or more daily newspapers having a general circulation in the state not less than fourteen (14) days prior to receiving sealed bids therefore. The authority may reserve the right to reject any or all bids, and if all bids are rejected, the authority may negotiate a contract within the limitations of the specifications so long as the terms of any such negotiated contract are equal to or better than the comparable terms submitted by the lowest and best bidder, and so long as the total cost to the state of Mississippi does not exceed the lowest bid. If the authority accepts one (1) of such bids, it shall be that which is the lowest and best.

(o) When applicable, the authority may procure equipment, systems and related services in accordance with the law or regulations, or both, which govern the Bureau of Purchasing of the office of General Services or which govern the Mississippi Department of Information Technology Services procurement of telecommunications equipment, software and services.

(p) The authority is authorized to purchase, lease, or rent information technology and services for the purpose of establishing pilot projects to investigate emerging technologies. These acquisitions shall be limited to new technologies and shall be limited to an amount set by annual appropriation of the Legislature. These acquisitions shall be exempt from the advertising and bidding requirement.

(q) All fees collected by the Mississippi Department of Information Technology Services shall be deposited into the Mississippi Department of Information Technology Services Revolving Fund unless otherwise specified by the Legislature.

Section 29-9-1 - Inventories to be Made by Heads of State Agencies

The state auditor of public accounts shall require the heads of all state agencies to make an inventory of all lands, buildings, equipment, furniture, and other personal property owned by or under the control of the respective agencies, except highway rights of way owned or acquired by the Mississippi State Highway Commission. The inventories shall be made on forms to be prescribed and furnished by said state auditor. Agencies, including the legislature, which have on file proper inventories on August 8, 1968, shall not be required to make new inventories, but the remaining provisions of this chapter respecting inventories shall be applicable thereto.

Section 29-9-3 - Content

The inventories herein required shall show the name, description, serial number, purchase or construction date, and the cost or purchase price of each article or piece of property, and any further information which the state auditor may require. A number shall be securely attached to each piece of furniture, equipment, or other property designated by the auditor not having a serial number, and the number shall be used in inventories as a serial number. Estimates may be used to purchase prices and dates on items purchased prior to January, 1946, provided records of same are not available.

Section 29-9-5 - Execution and Certification

Each inventory shall be executed in duplicate, the copy shall be retained by the maker for his files, and the original shall be delivered to the state auditor of public accounts. The original shall be certified by the heads of the respective institutions, departments, commissions, and agencies, or a responsible bonded property officer designated by him.

Section 29-9-7 - Master Inventory Compiled

The auditor of public accounts shall compile or cause to be compiled from the inventories thus submitted to him one master inventory for the state as a whole, which shall be available for inspection to all state officials and newly elected or appointed officials who are about to take office.

Section 29-9-9 - Disposal of obsolete or Unnecessary Property.

(1) Whenever any vehicle, equipment, office furniture, office fixture, or any other personal property which has been acquired or is owned by any institution, department or agency of the state of Mississippi becomes obsolete or is no longer needed or required for the use of such institution, department or agency, the same may be sold for cash, traded or exchanged for other property, furniture, equipment, fixture or vehicle needed by said institution, department or agency after having first obtained the written approval of the Governor's Office of General Services and the State Auditor or approval by the Legislative Budget Office if utilized under the jurisdiction of the legislature. The singular shall include the plural.

(2) The proceeds of all cash sales made, as authorized in this section, shall be paid over into the support and maintenance or contingent fund of the institution, department, or agency as it deems best.

(3) The head of each state institution, department, or agency shall be responsible and liable personally and on his official bond, in the amount of the value shown on the state inventory, for the disposal of any property contrary to the provisions of this section.

(4) The Office of General Services, on the approval of the Public Procurement Review Board, is hereby authorized and empowered to make reasonable rules and regulations and to require such information as may be necessary to carry out the purpose and provisions of this section.

(5) Any violation of the provisions hereof by any elected head of any institution, department, commission or agency of the State of Mississippi, or any appointee or employee of any institution, department, agency or commission coming under the provisions of this section, shall constitute a misdemeanor and, upon conviction therefore, shall be punished by a fine of not exceeding one Thousand Dollars (\$1,000.00) in addition to personal and official liability, as herein above provided.

(6) The provisions of this section shall not apply to the disposal of any unneeded personal property at the project described in Section 57-75-5 (f) (vii), Mississippi Code of 1972. Any such unneeded property may be disposed of by the Mississippi Major Economic Impact Authority under such rules and regulations as may be adopted by such authority. The provisions of this subsection (6) shall stand repealed from and after July 1, 1997

Section 29-9-11 - Report of Additions and Deletions

On or before the fifteenth day of each month, the heads of all state agencies shall add to their inventory or inventories the items purchased or otherwise acquired during the last preceding month in the same manner as set forth in the original inventory, and indicate items that have been disposed of and that should be deleted therefrom, showing how and where disposals were made. Should there be no change in the inventory, a report shall be filed so indicating. This additional list and items to be deleted shall be submitted to the auditor of public accounts, to be used to add or to delete from the inventory or inventories in his office.

Section 29-9-13 - Physical Audit

Representatives of the state department of audit under the direction of the state auditor of public accounts, in making regular audits of the different state agencies, shall reconcile all invoices and records with the agencies' property inventories, and shall make a check or physical audit of the actual items or properties shown on their inventories and related records. Each state agency, the secretary of the senate, and the clerk of the house of representatives, when requested to do so, shall furnish a competent person or persons to assist in this check or physical audit. The auditor shall keep his records current at all times and shall report to the agency concerned any such changes made and the general status of the inventory involved on the completion of each audit. This report shall also be included in the audit reports of the state department of audit covering the different state agencies. The state auditor shall use such reports from the state department of audit to correct and maintain current the inventories in his office.

Section 29-9-15 - Rules and Regulations

The auditor of public accounts on approval of the attorney general, is hereby authorized and empowered to make reasonable rules and regulations and to require such additional information as may be necessary to carry out the provisions and purposes of the inventory requirements of this chapter.

Section 29-9-17 - Liability for Failure to Make Inventory; Recovery of Value of Missing Items

(1) If any officer or employee of any state agency shall refuse or fail to make any inventory or supplemental inventory thereto as required herein, or to do so in the manner prescribed by the State Auditor, the State Auditor shall proceed to make, or cause to be made, the inventory or supplemental inventory; and the expense thereof shall be personally borne by said officer or employee, and he shall be responsible on his official bond for the payment of the expense.

(2) In the event that an examination conducted pursuant to Section 29-9-13 finds items that are included on an agency's inventory which are missing and otherwise unaccounted for, the State Auditor has the authority to proceed under the provisions of Section 7-7-211 to recover the value of the missing items. The demand shall be made against the head of the agency, the agency's property officer and/or the appropriate officer or employee, if identified.

Section 29-9-19 - Reports of Livestock

Horses, mules, cows, and other livestock shall be inventoried and accounted for as provided by Section 37-113-37, and the provisions of this chapter shall not be applicable thereto except that the director of the agricultural extension service of Mississippi State University shall report monthly, in such form as may be necessary for the maintenance of accurate records, to the state auditor of public accounts, who shall incorporate such reports, in condensed form, in the master inventory records in his office.

Section 29-9-21 - Complete and Current Records and Reports

It is the purpose of this chapter to provide for more accurate, detailed, and readily available inventory information on all state property, said records to be maintained on machine equipment in the office of the auditor of public accounts. In carrying out the purpose hereof, it shall be the duty of the auditor to maintain his records complete and current and make such reports to the governor and the legislature whenever required, or when the said auditor, in his discretion, finds it necessary to make other and additional reports.

Section 45-3-51 - Retirants Permitted to Retain One Sidearm.

Each member of the Mississippi Highway Safety Patrol who retires under sections 25-13-1 Through 25-13-29, Mississippi Code of 1972, for superannuation or for reason of disability shall be allowed to retain, as his personal property, one (1) sidearm which was issued to him under authority of section 45-3-19.

Section 49-1-14 - Retired Conservation Officers' Authorized to Retain Sidearms.

Each person employed as a conservation officer by the Commission on Wildlife, Fisheries and Parks who retires for superannuation or for reason of disability under the Public Employees' Retirement System may, upon his request, be allowed

- M Medical - hospitals, mental institutions, clinics, board of health
- N Other - (includes ecclesiastical equipment and accessories)
- P Recreation and amusement
- R Research
- S Storage