

**NGSC Regulation 37-6**

**State Operations: General**

**STATE PROPERTY  
ACCOUNTABILITY  
AND CONTROL**

**South Carolina Military Department  
Office of the Adjutant General  
Columbia, SC 29201-4752  
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**UNCLASSIFIED**

State Operations  
State Property Accountability and Control

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BY ORDER OF THE GOVERNOR:



ROBERT E. LIVINGSTON, Jr.  
Major General, SCARNG  
The Adjutant General

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**History.** This Regulation was created to reflect the proper accountability of state property procedures for the South Carolina Military Department (SCMD).

**Summary.** This document is intended to describe the standard policies required for recording new and existing assets, changes in assets and the methodology of record keeping. In addition, it is intended to provide steps to assist Program Managers, Directors and Armory Managers in the safeguarding, accounting for and disposing of SCMD assets on a regular basis. Because each appendix engages in the acquisition, transfer, disposal, and use of capital equipment, this policy sets forth the roles and

responsibilities in regard to capital and low value assets.

**Applicability.** This regulation applies to all Program Managers, Directors, AO's and Unit Armory Managers.

**Proponent and Exceptions authority.** Proponent of this regulation is the Adjutant General. The proponent has the authority to approve exceptions or waivers to this regulation which are consistent with supporting regulations, publications, and law.

**Internal Control System.** This regulation is subject to the requirements of the NGB 5-1. It contains guidance for Program Managers, Directors and Administrative Officers to use to conduct required

review of grants and cooperative agreement funded programs.

**Interim Changes.** Users are invited to send comments and suggested improvement on a DA Form 2028. (Recommend Changes to Publications and Blank Forms: NGSC-DAG Attn: State Operations, 1 National Guard Road, Columbia, SC 29101-4752).

**Distribution.** This publication is available in electronic media only and is intended for SCMD Program Managers, Directors, Administrative Officers SCARNG units.

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\*This regulation supersedes AGR 37-6, dated 5 March 2005

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## STATE PROPERTY ACCOUNTABILITY AND CONTROL

### 1-1. Purpose

The purpose of state property accountability is to set forth the guidelines for the physical and reporting control of state assets and to establish responsibility for property. Provide procedures for accounting and better utilization of property, facilitate the physical inventory of property, and ensure compliance with applicable South Carolina State Law.

### 1-2. Introduction

Property accountability is an essential function of the South Carolina Military Department (SCMD) because a large portion of its capital assets is made up of machinery and equipment.

*a.* Sound and prudent property accountability practices at the user and department level must be guided by consistent property management policies and procedures that apply to SCMD.

*b.* The SCMD must meet its responsibilities to comply when it receives support from the Federal Government and other external sources in the form of contacts, grants, and corporative agreements.

### 1-3. Responsibility

The accountability, proper care, maintenance and security to prevent misuse or loss of all SCMD property is delegated to the Deputy Adjutant General (DAG).

*a.* By authority of the Adjutant General of South Carolina, the DAG will relegate the use of state property to Directorates (DIR), Program Managers (PM) or Battalion Administrative Officers (AO). They may elect to subordinate the responsibility to an onsite user (asset custodian/armory manager) but no farther than one user.

*b.* Each is responsible for the care, maintenance, and safe-keeping of property and equipment assigned to their activities. This general responsibility includes responsibility for:

(1) Accountability.

(2) Control.

(3) Inventory.

(4) Maintenance of all equipment purchased for, transferred to, donated or assigned to their activity/armory or department.

### 1-4. DIR, PM, AO Responsibilities

They have the ultimate responsibility and accountability, and are required to provide reasonable security for all property regardless of the source of funding or property. DIR, PM or AO should appoint an asset custodian for the day-to-day accounting for all assets.

*a.* The delegation of responsibilities does not relieve the DIR, PM or AO of the overall accountability, responsibility, and control.

*b.* The asset custodian and armory managers will play a significant role in the property process by ensuring that the accountability and control of all state property and equipment is consistently accounted for and identified.

*c.* A joint physical inventory of assets should be taken each time there is a change at the director, program manager or admin level that has the responsibility for the assets.

*d.* The out-going and in-coming director/manager should sign the joint physical inventory worksheets.

*e.* The signatures indicate they both know where the assets are located and that the inventory count is accurate.

*f.* Copy of the inventories should be kept on file in accordance with internal policies.

### **1-5. SCMD Property Asset Manager**

The Chief Financial Officer (CFO) for the SCMD State Operations has designated the Property Asset Manager with the overall responsibility for day-to-day property management and disposition of state property. It is within the SCMD Budget and Finance Office that all official property records and inventories are located and maintained.

*a.* The Property Asset Manager is responsible for:

- (1) Creating all asset records.
- (2) Deletions of assets records
- (3) Transferring of assets.
- (4) Identifying, recording, assigning SCMD property identification tags to new acquisitions.
- (5) Maintaining the capital/low-value assets property control records.
- (6) Scheduling annual inventories.
- (7) Management of all surplus property in accordance with state guidelines.

*b.* DIR's PM's, AO's and assets custodians should contact the SCMD Property Asset Manager for assistance and information relative to property control program.

### **1-6. Definitions of Property**

*a. State property.* Means all things, tangible and intangible, owned by the SCMD, including equipment, weapons, real property, controlled items, supplies, works of art, historical treasures and farm animals. All SCMD property is state property regardless of acquisition method. Property that is purchased with state funds is State property as well as property purchased by the SCMD with non-state funds. Any property donated or given as a gift becomes SCMD/State property as soon as it is accepted. SCMD/State property cannot be given away, thrown away, sold or converted for personal use regardless of acquisition cost.

*b. Real property.* Is all land, including land improvements, buildings, building improvements, and infrastructures that consists of roads, water and sewer systems.

*c. Personal property.* Is any kind of property that is not real property. Personal property may be tangible with physical present, or intangible with no physical existence, such as computer software, trademarks, or copyrights and moveable machinery or equipment.

*d. Equipment.* Consists of property that does not lose its identity when removed from its location and is not changed materially or expended in use. Is defined as a tangible asset that is not consumable or non-expendable having an anticipated useful life of one year or more and having a unit acquisition cost of \$1,000 or greater; it is moveable, even though sometimes it is attached to other objects or buildings. Equipment may fall into one of these categories:

- (1) Furniture – desks, cabinets, chairs, tables, wall lockers and bookcases.
- (2) Office – copiers, calculators, fax machines, telephones and shredders.
- (3) Electronic Data Processing – computers, printers, ipads and scanners.
- (4) Educational – medical, as well as audiovisual and televisions.
- (5) Portable Electronic Devices – laptop computers, digital cameras, projectors and other items especially susceptible to theft.
- (6) Other – lawn mowers, golf carts, ATV's and athletic equipment, etc.

*e. Installed/Fixed property.* Items that have a value of \$1,000 or greater and a useful life of over one year but have become permanently affixed as part of a building by being hard-wired, bolted down or onto another piece of equipment or becomes an integral part of that equipment will be identified as installed/fixed property. They will not have a SCMD decal and will not be inventoried except as a part of the building. Examples of installed property are:

- (1) Heating and Air Conditioning systems.
- (2) Intrusion Detection System (IDS).
- (3) Boilers.

- (4) Walk in coolers.
- (5) Gas stoves.
- (6) Flag poles.

*f. Controlled/Sensitive property.* Is any small and attractive property that is easily converted to personal use or easily pawned, including personal computer equipment, cameras, television sets, videocassette recorders, video cameras, and communication equipment. All items that have a value of less than \$1,000 and will become unidentifiable with use or become outdated through technology are considered controlled/sensitive property. Any items that have been determined to be sensitive by its high probability of theft or misuse, or its susceptibility of pilferage by the DIR, PM should be listed on a locally produced Internal Control Register.

(1) It will be the responsibility of the DIR, PM, or AO to set up internal control measures for all controlled/sensitive property.

(2) The designated asset custodian should establish, maintain, and enforce written internal control procedures to ensure accountability for all State property in their possession, custody, control or use.

(3) The purpose of the written internal control procedures is to ensure that all employees are aware of the proper handling of state property.

(4) When any serial numbered item has served its usefulness and is no longer needed shall be turned into the SCMD Property Asset Manager for disposal or he can be given written approval to dispose of after the inspection of the SCMD Property Asset Manager.

(5) Examples of some controlled property are, but not all-inclusive are:

- (a) All hand tools to include electric hand tools.
- (b) Chain saws.
- (c) Scanners and printers.
- (d) Cameras, televisions, VCRs.
- (e) Push and riding mowers.
- (f) Laptop and desktop computers.
- (g) Projectors, cell phones, desk phones.
- (h) Hand held radios.
- (i) Vacuum cleaners and paper shredders.

*g. Expendable property.* All items which have a value of less than a \$1,000 and are consumed by use or become unidentifiable through use. They are not required to be inventoried or turned into the SCMD Property Asset Manager. Examples of some expendable property but not all-inclusive are:

- (1) Construction materials.
- (2) Carpet.
- (3) Office supplies and small office equipment.
- (4) Janitorial supplies.

*h. Weapons.* Means handguns, rifles, shotguns and other explosive devices used for security purposes. These items will be accounted for individually by make, model, serial number, and decal number, regardless of the cost or expected life of the item. If used by individuals, weapon will be hand receipted or signed for as received on a control log kept by the designated responsible property security official.

### **1-7. Property Asset Categories**

*a. Capital Assets.* Are defined as any tangible items of a non-consumable nature, with value of \$5,000 or more and has the normal expected life of one year or more. All capital assets are subject to capital depreciation. Examples of capital assets are:

- (1) Land and land improvements.
- (2) Buildings and building improvements.

- (3) Machinery and equipment.
- (4) Motor vehicles and trailers.
- (5) Technology equipment.
- (6) Audiovisual.
- (7) Computer software with a cost in excess of \$100,000.

*b.* All items that meet this criterion will be tagged with the SCMD decal and inventoried annually or at the change of command of a DIR, PM or AO.

*c. Low-Value Assets.* Are any assets with a useful life of more than one year and have an acquisition cost of \$1,000 to \$4,999. All items that meet this criteria will be tagged with the SCMD decal and inventoried annually or at the change of command of a DIR, PM, AO or Armory Manager.

*d.* Low-Value assets costing below \$5,000 are not capitalized and are fully depreciated for financial reporting purposes. Any cost incurred to keep a fixed asset in its normal operating condition that do not extend the original useful life of the asset or increase the asset's future service potential are not capitalized. These costs incurred are expended as repairs/maintenance.

*e. Donated assets.* All donated assets will be recorded at their fair market value on the donated date. The fair market value is the estimated amount at which the asset would be exchanged between willing buyer and seller when neither is forced into the exchange.

*f.* Example of some low-value assets, but not limited to:

- (1) Building.
- (2) Vehicles, trailers, ATV's and machinery.
- (3) Golf carts, riding and push mowers.
- (4) Generators, light sets, copying machines, buffers.
- (5) Laptops, printers, scanners, fax, projectors, any and all data processing equipment.
- (6) Power tools, ice machines, stoves, refrigerators.
- (7) Cameras, camcorders, televisions, telephone and security systems.

### **1-8. Personal use of State Property**

*a.* All equipment owned by the SCMD will be used only for the support of the SCMD in the fulfillment of its mission

*b.* No equipment is to be utilized for personal use or gain.

*c.* It is strictly forbidden for anyone to make personal use of SCMD property.

*d.* Temporary removal of state property from the workplace is authorized when there is a unique or special task or circumstance outside of a person's regular duties and it is determined that the removal of property will aid them in accomplishing their primary mission.

*e.* Written permission maybe granted by the appropriate DIR, PM, in writing and must include the following:

- (1) Description of equipment.
- (2) Serial Number.
- (3) SCMD Property Decal Number.
- (4) Condition of equipment.

### **1-9. Loss/Missing or stolen property**

Every effort must be made to control and protect all assets from theft, damage and vandalism. Any item which is lost, stolen, and serious damaged or vandalism occurs must be reported immediately upon the discovery to the SCMD Property Asset Manager.

*a.* Any suspected theft of equipment should be reported immediately to the appropriate local law enforcement agency and identify the item(s) as stolen.

*b.* The DIR, PM or AO will prepare a written report about the discovery of the missing item(s) and actions taken. Written notice should include a description of the property, time last seen, personnel who have access to the room and any other information that would be helpful in

locating the equipment or in proving responsibility. Any law enforcement report should be included with the written report.

*c. Relief of accountability for property lost.* Relief of accountability for property loss, missing, or stolen will be approved only after an investigation by the local law enforcement agency and approval of the DAG.

*d. Non-recoverable property.* If the property is non-recoverable by law enforcement after 90 working days, and all areas of recovery have been exhausted, the DIR, PM will send a letter (with enclosures of his/her written report of discovery, law enforcement incident report) through the SCMD CFO to the DAG requesting the item be stricken from his/her inventory. The DAG may give permission to delete the item or request further investigation.

*e. Employee Responsibility.* SCMD employees using state property, whether specifically assigned to them or not, are responsible for that equipment. Employees should be advised of any liability they might incur due to their custody of state property and the procedures to follow when an item is being reported as lost, stolen, damaged or destroyed. An employee may be held responsible for the value of any item of equipment lost, stolen, damaged or destroyed through his/her negligence.

*f. Derelict or abusive use of State property.* Upon discovery an item(s) has been abused or a person has been derelict in the operation and handling of state property, the DIR, PM or AO will file a written statement naming the individual and the incident through the SCMD CFO, to the DAG for disciplinary actions.

#### **1-10. Acquisition of Capital/Low-Value Assets**

All state property is acquired through the Shopping Cart Process in the Supplier Relationship Management (SRM) program.

*a.* During the shopping cart process, the requestor must select "Unknown Asset" for a known asset(s) to be routed to the SCMD Property Asset Manager.

*b.* The Property Asset Manager will create an asset shell based on the funding stream of the requestor in SCEIS that will assign an asset number for the property using the funding information from the requestors shopping cart.

*c.* Entering SRM, the asset manager will change the 'unknown asset' to "asset" and enter the assigned asset number to the requestors shopping cart, approve the request and forward the request to the Purchasing and Contract Office for them to create a Purchase Order (PO).

*d.* The Property Asset Manager will issue the SCMD Property identification tag(s) to the appropriate Purchase Order(s) only after the Goods Receipts has been posted in SCEIS.

#### **1-11. Acquisition of Property from the State Surplus Property Office**

The SCMD is authorized to obtain state or federal property from the SC Budget and Control Board, Surplus Property Office. Property acquired through this program will be controlled in the same manner as all other purchased property.

#### **1-12. Acknowledgment of Responsibility for property**

Property accountability and inventory control process of Capital/Low-Value Assets begins when the requestor does a Confirm Goods/Services receipt in SRM. The DIR, PM, AO or asset custodian to whom the property is assigned will be acknowledging receipt and acceptance of responsibility for the property during this process.

*a.* The Confirmation of Goods/Services receipt will be used as an official **Issuing/hand receipt for property in the SCEIS Accounting System.**

*b.* SCEIS identifies capital/low-value items that enter the Financial Records System (FRS) and creates corresponding property records, extracting, calculating cost and other property data from the shopping cart, purchase order, and invoice.



c. Copies of Shopping Cart, Purchase Order, Invoices and Confirm Goods/Services receipts are scanned and will become part of the book of record in SCEIS for all activities.

### **1-13. SCMD Property Tag Identification Policy**

The SCMD has no Central Issuing / Receiving Point that takes delivery of property purchased through the SCMD Procurement Office; to include property purchased using the State Purchasing Card. The assignment of SCMD Property tag numbers is the responsibility of the SCMD Property Asset Manager and questions about whether a tag is issued and whether a tag should be used to mark Controlled/Sensitive property or a replacement of a missing tag should be directed to the Property Asset Manager.

a. All assets that exceed a total cost of \$1,000 will be required to have a 'Property of Military Dept of SC' property identification tag assigned to it. This tag is a unique number assigned and affixed to each item of nonexpendable asset, whether the asset is purchased, donated, fabricated, transferred in, or received from excess.

b. Property Identification Tags are a small durable self-adhesive backing tag. Each tag has a unique, permanently stamped identification number.

c. Under no circumstances should this tag be altered or removed.

d. Property is tagged as a means of:

(1) Maintaining a positive identification of assets.

(2) A form of asset location control.

(3) To make inventories easier and quicker.

(4) Aid in the maintenance of assets.

(5) Provide a common ground of communication for both the Property Asset Manager and the assets' users.

e. Tags should be placed on the assets so that they are not easily removed or destroyed by use.

f. It is important that the tag be placed where it can be easily seen and that the tag placement is uniform for ease in locating and reading the number, regardless of the property's location or placement.

g. Consistently place asset tags in the same location on each similar type asset.

### **1-14. Credit Card Purchase**

The SCMD Property Asset Manager will review on a monthly basis all State Credit Card purchasing card transaction logs, to identify potential asset items that may need to be decaled and added to the assets records based on the criteria listed above.

### **1-15. Inventory Control Procedures**

These procedures are to provide guidelines regarding stewardship required for property assets in the SCMD and to assure that property is used only for the purposes of the SCMD and in accordance with the requirements of South Carolina State Laws.

a. *The South Carolina Code of Laws Section 10-1-140* makes the Adjutant General accountable for the supervision, control, and inventory of all state-owned property in the custody of the SCMD and requires such property except expendables, be physical inventoried and validated annually.

b. *Accountability and Responsibility.* The accountability for security to prevent misuse of SCMD property as well as the responsibility for the location, custody, and maintenance of such property and communicating changes to their inventory has been delegated to the DIR, PM and AO by the DAG.

c. *Basic control and identification.* All basic control and identification of property items are accomplished through the serially-numbered property identification tag affixed to the property items.

*d. Changes to property records.* Additions, deletions and transfers will be accomplished only by the SCMD Property Asset Manager.

*e. Responsibility of inventory records.* The SCMD Property Asset Manager is responsible for maintaining the detailed inventory records of all state property for the SCMD and responsible for assuring compliance with the NGR 5-1 and SC State law.

*f.* The SCMD uses the SCEIS automated Inventory Property Listing. Each inventory listing will contain; Cost Center, Decal number, Asset number, Item description, Serial number, Date Acquired, Location, Quantity and Cost Value.

*g. Property Inventory Procedure.* In order to facilitate the inventory procedure, and to keep disruption of units/departmental operations to a minimum, the property asset manager will on an annual basis forward a hard or electronic copy with a letter of instruction (LOI) for each appendices inventory to the Program Manager, Director and Armory Manager. The DIR, PM and Armory Managers are responsible for completing physical inventories of property assigned to their activities and will certify the following:

- (1) All items have been physically located.
- (2) Initiate all paperwork to correct any discrepancies.
- (3) Sign the original copy of inventory.
- (4) Return copy by suspense date.
- (5) File organizational copy until the following year or change of responsibility.

*h. Change in DIR/PM or Armory Manager.* Upon the transfer, change or removal of a DIR, PM, or AO, a request for inventory will be sent to the SCMD Property Asset Manager. The inventory will need to take place and completed within sixty (60) days.

*i. Random validation.* The SCMD Property Asset Manager will do a 10% random validation of selected appendices during the year. A list of discrepancies if any, will be furnished to the DIR, PM or AO. Action will be taken within thirty (30) days after the validation to correct the discrepancies and report the results to the SCMD Property Asset Manager.

#### **1-16. Turn-In of State Property**

When property becomes obsolete, uneconomical, inefficient, or no longer serves a useful function or excess to the needs or is no longer capable of being used by an activity, it will be turned-in for possible redistribution or disposal by the Property Asset Manager.

*a.* DIR, PM, AOs or Armory Manager will request a transfer or turn-in document from the Property Asset Manager. Individual appendices/departments are not authorized to dispose of capital or low-value state property in any manner.

*b.* All surplus state property will be disposed of by SCMD Property Asset Manager.

*c.* Whenever any property is determined to be unusable or excess to the needs of the SCMD, the Property Asset Manager will contact the Division of General Services, Surplus Property Office Management Office (SPMO) for disposition of the property within ninety (90) days from the date property becomes surplus. It will be reported to the SPMO on a turn-in document (TID) designed by the SPMO

*d.* Upon receipt of the TID, the SPMO will screen the property to determine whether it is surplus or junk as defined in Section 11-35-4020 of the SC Procurement Code.

*e.* All items of value will be picked up by and transferred to the SPMO, Boston Avenue, West Columbia; or upon consultation and agreement with the agency's Property Asset Manager, will remain at the agency site if deemed by the SPMO to be a more cost-effective method for disposal.

*f. Disposal of property.* If any property is determined by the SPMO to have no further value, it will be recycled, donated to local groups, or hauled to dump provided that these areas are legally approved for such disposal. Although approval is required before property can be destroyed, the approval process is intended only to document that the destruction is authorized and appropriate.

### **1-17. Cannibalization of property**

Cannibalization refers to the removal of serviceable parts, components, or assemblies from one piece of equipment (lawn mowers, computers, printers, e.g.) to be used as replacement parts on other equipment or to fabricate another item.

*a.* Authorization to cannibalize equipment. The decision to allow cannibalization will be determined by the DAG and will be delegated to the property asset manager, technical experts, or other management levels that are familiar with the type property.

*b.* Cannibalization and modification are permissible only when they serve the best interest of the SCMD, and are properly authorized and recorded.

*c.* When excess, outdated or unserviceable property is turned-in; the SCMD Property Asset Manager will check with the technical experts to see if the equipment can be repaired and put back into service. If not, the irreparable equipment will be mined for useful parts to maintain other similar pieces of equipment in the agency's best interest.

### **1-18. Computers**

Prior to turn-ins, **all computer hard-drives must be clean of all official/personnel data files**; if in doubt, remove it or remove the hard drive.

Bottom line - reconfigure or erase all functions, including electronic functions of the property or equipment as necessary to prevent the property or equipment from producing indicators that the property or equipment, or any product that it was generated by the property or equipment, was the property of SCMD.

*Removal of Information.* Each Dir, PM, AO or asset custodian at the time of turning in a computer will sign a **Letter of Certification** stating that all information has been removed from all computer(s) being turned-in.

### **1-19. Grant and Cooperative Agreements Purchased Assets**

The adjutant general is responsible for compliance with all of the terms, conditions, and standards of all Grants and Cooperative Agreements. The SCMD is contractually obligated to the Federal Government for grants under the **Title 32 Code of Federal Regulations**. All requirements set forth in 32 CFR, part 33 will be strictly adhered to by all DIR's, PM's or AO's who are affected by a federal grant as well as the DIR and PM for Special Military Projects Agreements such as the SC Youth ChalleNGe and STARBASE Programs.

### **1-20. Cooperative Agreements**

All assets obtained with cooperative agreement sourced funds will be accounted for and maintained in accordance with the guidelines posted in the **NGR 5-1, Chapter 8 (Equipment and Supplies)**. Ownership rights for cooperative agreement funded purchases rest with the entity (SCMD or USPFO) which procured the asset.

### **1-21. Transfer of Grant or Cooperative Agreements Assets to outside agencies**

The following procedure for property accountability should be followed for property acquired or transferred from government grant funds. This includes property acquired by a grant or cooperative agreement or transferred to the SCMD from another institution or governmental agency.

If an item(s) is purchased for use by a Program Manager in the SCMD or the Emergency Management Division (EMD) with grant money or departmental budget money and the item(s) is needed to fill a permanent support mission with an outside agency. The DIR, PM will do a paper transfer/hand receipt to the gaining agency/county or city. The property will remain on the DIR,

PM inventory list, but will list the **agency name** and **location** of where the property is located. When the property is no longer needed by the outside agency or becomes obsolete, the using agency will return the property to the DIR/PM. During the yearly inventory process the DIR, PM will conduct an inventory of the property that is on hand receipt to outside agencies/counties or city.

**1-22. Transfer of Grant or Cooperative Agreements Assets to SCMD**

When grant property is transferred to the SCMD from another institution or agency, it is the responsibility of the DIR, PM or AO to whom the property is assigned to ensure that the SCMD Property Asset Manager and the State Coordinator for Grants and Agreements receives a detailed list, including model, serial number, value, location, grant fund account number and a copy of the documents which transmitted the property to the SCMD. The Property Asset Manager will inventory and decal the item(s) after receipt of this documentation and add the item to the receiving Cost Center asset listing in SCEIS.

**1-23. State Property located at SCMD Armories**

Each Command Administrative Officer (AO) will appoint the Armory Manager for each state supported armory that receives state property within their respective command. The armory manager for each state supported armory will be the responsible person for the inventory, accountability, control, proper care, maintenance and security to prevent misuses or loss of any state property.

*Change of armory manager.* When the custodianship of the Armory Operations Fund Manager (Armory Manager) changes, the armory manager will notify the SCMD Property Manager and request an updated inventory list. This function can be done in conjunction when the outgoing and incoming armory manager meets with State Operations Budget & Finance (Armory Accounts Manager) personnel. The armory manager will do a joint inventory of all state property assets with their replacement.

**NOTE: WHEN A UNIT IS RELOCATED TO A DIFFERENT ARMORY, ALL STATE PROPERTY WILL REMAIN AT THE ARMORY. IT IS STATE PROPERTY AND NOT THE PROPERTY OF THE UNIT.**