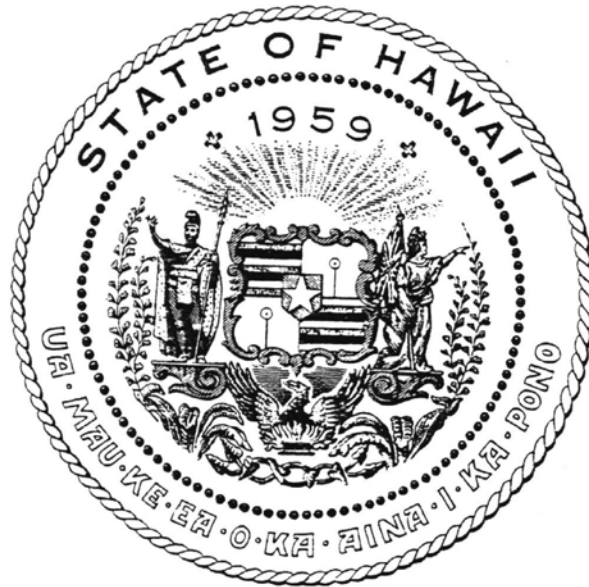


INVENTORY SYSTEM USER MANUAL



**STATE PROCUREMENT OFFICE
INVENTORY MANAGEMENT OFFICE**

July 2021

Honolulu, Hawaii

TABLE OF CONTENTS

| <u>Chapter</u> | <u>Description</u> | <u>Page No.</u> |
|----------------|---|-----------------|
| | SUMMARY OF CHANGES | iii |
| 1 | INTRODUCTION | 1-1; 1-2 |
| 2 | GENERAL TOPICS | |
| | State Statutes - Annual Inventory Reporting..... | 2-1 |
| | Penalties for Non-Compliance to Inventory Laws & Rules | 2-1 |
| | Annual Physical Inventory and Reporting Schedules | 2-2; 2-3 |
| | Inventory Forms and Printouts | 2-4 |
| | Responsibilities | 2-5; 2-6; 2-7 |
| 3 | CONTROLLING INVENTORY | |
| | Designated Property Custodian | 3-1 |
| | Internal Control Procedures and Form..... | 3-2; 3-3; 3-4 |
| | Record Retention and Disposition | 3-5 |
| | Decal and Tagging | 3-6 |
| | Maintenance and Risk Management | 3-7 |
| 4 | PHYSICAL INVENTORY | |
| | Policy Guidelines | 4-1 |
| | Physical Inventory Procedures..... | 4-2 |
| | Bar Code Reader System | 4-3 |
| 5 | PROPERTY REPORTING | |
| | Reportable State Property - Inventory Reporting Threshold..... | 5-1 |
| | Definitions Reportable State Property - Betterment, Capital lease | 5-2 |
| | Improved Ocean Areas, Land and Land Improvements..... | 5-3 |
| | Building and Building Improvements, Motorized Vehicles..... | 5-3 |
| | Equipment; Moveable & Built-in; Two or More Parts | 5-4 |
| | Computer Software | 5-5 |
| | Controlled Items; Weapons; Works of Art & Historical Treasures | 5-5 |
| | Infrastructure | 5-6 |
| | Supplies | 5-6 |
| | Real Property - Policies and Guidelines, Accountability | 5-7 |
| | Responsibilities-Expending Agency & Custodial Agency | 5-8 |
| | Financial Reporting | 5-9 |
| 6 | PROPERTY ACQUISITIONS | |
| | Acquisition Value of State Property..... | 6-1 |
| | Valuation Methods, Fair Market Value | 6-2 |
| | Timing of Recordation | 6-2 |
| | New Acquisitions | 6-3 |
| 7 | TRANSFER OF PROPERTY | |
| | Excess State Property – Definition, Responsibilities, Procedures..... | 7-1 |
| | Excess State Property SPO Form 19..... | 7-2 |
| | Transfer of Property SPO Form 26 – Purpose, Instructions | 7-3 |
| | Transfer of Property SPO Form 26 – Instructions – sample..... | 7-4 |

TABLE OF CONTENTS

| <u>Chapter</u> | <u>Description</u> | <u>Page No.</u> |
|-----------------------|--|------------------------|
| 8 | PROPERTY DISPOSITION | |
| | The Disposal Methods of Surplus State Property | 8-1 |
| | Exceptions; Disposal Authority; Maintaining Record & Compliance..... | 8-1;8-2;8-3 |
| | Disposal Application Rules & Procedures; Certificate of Disposal | 8-4 |
| | Certificate of Disposal SPO Form 34 | 8-5 |
| | Format for Discard, Trade-in, Sale, & Donation..... | 8-6 |
| | Sample Disposal Application for Discard and Recycling; Trade-in | 8-7; 8-8 |
| | Rules & Procedures for Lost, Stolen or Damaged State Property..... | 8-9 |
| | Disposal Application format for Lost, Stolen, or Damaged Property..... | 8-10 |
| | Sample Disposal Application for Lost Stolen or Damaged Property..... | 8-11; 8-12 |
| 9 | INVENTORY UPDATE PROCESS | |
| | Instructions, Distribution, Contents | 9-1 |
| | SPO FORM 17-A, DETAIL INVENTORY OF PROPERTY | |
| | Description, Frequency & Special Instructions | 9-2 |
| | SPO FORM 17-A - Instructions Data Input | 9-3 to 9-10 |
| | Island Codes & Fund Codes..... | 9-5 |
| | Maintenance Control Number – Instructions, Assignment..... | 9-6 |
| | Disposal Codes..... | 9-8 |
| | Acquisition Codes | 9-10 |
| | Property and Item Classification Codes | 9-11 to 9-14 |
| | SPO FORM 17-A – SAMPLE TRANSACTIONS | 9-15 to 9-25 |
| | ORG & LOC Code Header Title | 9-15 |
| | Additions: Purchases, Donation, Transfer-in, Phy. Inv. – Gains | 9-16 |
| | Disposals, Physical Inventory | 9-17 |
| | Transfer-out, Accounting Adjustment, Declass to Supplies;..... | 9-18 |
| | Location Code Changes | 9-19 |
| | Assembly & Disassembly of Components and Items..... | 9-20 |
| | Adding to Existing Grouped Controlled Items..... | 9-21 |
| | Corrections to ORG Code, Property Code, Maint. Control No..... | 9-22 |
| | Corrections-Fund, Item Class, QTY, Description, FY, Value, Decal | 9-23 to 9-25 |
| | MDB REPORT 012 INVENTORY TRANSACTION REGISTER | |
| | Description, Frequency, Distribution, Instructions..... | 9-26 to 9-28 |
| | ERROR CODES – MDB REPORT 012 | 9-29 |
| 10 | ANNUAL INVENTORY REPORTING | |
| | Responsibilities, Penalties, Annual Filing Requirements..... | 10-1 |
| | SPO Form 17-B Annual Summary of Inventories Input Instructions..... | 10-2 to 10-5 |
| | SPO Form 17-B Filing Samples | 10-6 to 10-8 |
| 11 | SPECIAL COMPUTER ASSIST PROGRAM | |
| | Job MDBA3 - Detail Inventory of Property MDB 033..... | 11-1;11-1a;11-1b |
| | Job MDBA4 - Inventory Change/Transaction Register MDB 042/044 | 11-2;11-2a-c |

SUMMARY OF CHANGES

This page is used to record any revision to this manual. The revised page(s) should be inserted and any superseded page(s) should be removed. All revisions will include a date and number. When a revision is issued, all manual holders should complete the following Manual Revision Index by denoting the date, each revision change number, page(s) and initialing.

MANUAL REVISION INDEX

| Current Date | Change Number | Revised Date | Page(s) Number(s) | Initials |
|---------------------|----------------------|---------------------|--|-----------------|
| April 2003 | 1 | November 2016 | 1-1, 1-2 | IMO |
| April 2003 | 2 | November 2016 | 2-2, 2-3 ,2-4 ,2-5, 2-6 | IMO |
| April 2003 | 3 | November 2016 | 3-5 | IMO |
| April 2003 | 4 | November 2016 | 4-1, 4-3 | IMO |
| April 2003 | 5 | November 2016 | 5-3, 5-4, 5-6 | IMO |
| April 2003 | 6 | November 2016 | 6-3 | IMO |
| April 2003 | 7 | November 2016 | 7-1, 7-2, 7-3, 7-4 | IMO |
| April 2003 | 8 | November 2016 | 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-10, 8-11, 8-12 | IMO |
| April 2003 | 9 | November 2016 | 9-1, 9-2, 9-5 | IMO |
| April 2003 | 10 | August 2019 | 10-6 | IMO |
| April 2003 | 11 | September 2019 | 8-9 | IMO |
| April 2003 | 12 | July 2021 | ii, 8-9, 9-16, 9-25, 11-2 | IMO |
| November 2016 | 13 | July 2021 | 2-4, 8-1, 8-2, 8-3, 8-4, 8-6, 8-10 | IMO |
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Chapter 1 INTRODUCTION

Fixed Asset Inventory System

Beginning in fiscal year 1976, the entire inventory system was redesigned to be computerized on tapes rather than on cards. The system is maintained by the Department of Accounting and General Services and identified in this manual as the Fixed Asset Inventory System (FAIS). Each state agency is assigned a FAIS account, identified by the five digit Organization code, which consist of the Department, Division, Sub-division, and Island codes; inventory items are recorded in location codes. Agencies are responsible to update their inventory account to ensure the accuracy of their records.

Inventory Management Statutes, Rules, Polices, and Procedures

In 1976, Circular IM-1-76 was distributed with new FAIS instructions and procedures. This manual contains basically the same information but has been rewritten to include the following statutes, rules, policies, and procedures pertaining to inventory management of state property:

- Hawaii Revised Statues 103D, Part XII, Inventory Management;
- Hawaii Administrative Rules, Title 3, Subtitle 11, Chapter 130, Inventory Management;
- Policies and Procedures required by the Administrator of the State Procurement Office, Chief Procurement Officer for the Executive Branch, and the Inventory Management Office.

HRS and HAR is available at State Procurement Office Web Site: www.spo.hawaii.gov

Purpose of the Manual

This manual is written to provide a guide to assist department head, property custodian and inventory personnel to achieve the following objectives of the State Inventory Management System:

- To safeguard property against unauthorized use or removal.
- To maintain up-to-date records of state property.
- To provide a basis for property insurance coverage.
- To maximize the utilization resources of state property.
- To clarify the property responsibilities of state officials as prescribed by statutes.
- To assist department personnel in the effective management of state property.

This manual should be reviewed, studied, and understood by all personnel involved with controlling and reporting of property owned by the State of Hawaii.

Why maintain accurate inventory records?

Functioning of the Government

The state government has invested billions of dollars in state properties that were authorized by state officials to ensure the proper functioning of the government. Therefore, each state employee is responsible for the safekeeping of the state properties in their possession, custody, control, or use.

Public Scrutiny

There is a public trust inherent with the collection and expenditure of taxes. A well-maintained fixed asset system demonstrates to the public the legitimacy of the expenditures as well as the government's sense of responsibility for the proper care and maintenance of assets purchased with public funds.

Annual Financial Report

The FAIS asset inventory records are included in the State of Hawaii Comprehensive Annual Financial Report and used by independent auditors in the Annual Financial Audit of the State. An accurate inventory results in a favorable auditor's opinion of the General Fixed Asset Account Group. This lead to higher bond ratings, which means the State, can borrow money for Capital Improvement Projects at lower interest rate.

Hawaii Revised Statutes

Section 103D-1206, HRS mandates designated property custodian prepare and file with the Administrator of the State Procurement Office an Annual Inventory Report of State Properties. This report must be signed under oath as to the accuracy of the inventory records.

Chapter 2 GENERAL TOPICS

This chapter gives an overview of topics of general concern to the entire fixed asset and inventory process. It is presented as follows:

- State Statutes - Annual Inventory Reporting and Penalties for non-compliance
 - Annual Physical Inventory and Reporting Schedules
 - Inventory Forms and Printout
 - Responsibilities
 - Internal Control Procedures
-

State Statutes – Annual Inventory Reporting

Section 103D-1206, HRS Annual inventory reporting by state officers. The chief procurement officers for their respective jurisdictions, the administrative heads of the executive departments, and all other persons, offices, and boards of a public character which are not by law under the control and direction of any of the officers specifically named in this section, **before September 16 of each year**, shall prepare and file with the administrator of the state procurement office an annual inventory return of state property in the possession, custody, control, or use of the officer so making the return, or of the department or office of the government over which the officer presides. Any officer, agent, or employee serving in a department or under a returning officer shall file an annual inventory return to the department head or the returning officer. The officer making the return shall similarly file a copy with the administrator of the state procurement office. The annual inventory return shall contain the following:

- (1) A summary & a list by item description & carrying value of all non-expendable state property on hand as of July 1 of the year for which such return is made;
 - (2) A summary and a list by detailed item description and carrying value of all non- expendable state property acquired and disposed during the year elapsed since the return made as of the preceding July 1; and
 - (3) A sworn statement certifying the information on the return and property listings and carrying values provided with the return to be full, true, and correct to the best knowledge, information, and belief of the officer making the return.
-

Penalty for non-compliance to Annual Inventory Reporting

Section 103D-1209, HRS Authority to withhold salary. The administrator of the state procurement office shall ascertain if inventories have been filed as required by sections 103D-1206. If any officer, head of department, agent, employee, or other person fails to file the required inventory within the time prescribed, the administrator of the state procurement office shall withhold the salary or wage due the officer, head of department, agent, employee, or other person until the inventory is filed, provided that at the discretion of administrator of the state procurement office or director the delay in filing the required inventory return within the time prescribed was for good cause.

Penalty for non-compliance to provisions in HRS 103D and HAR 130D

Section 103D-1210, HRS, Penalty; jurisdiction. Any officer, member or a public board, assessor, or other person who fails to perform any of the duties imposed upon the person by this part shall be fined no more than \$500 or imprisoned not more than six months. District judges shall have jurisdiction to hear and determine all cases of alleged violations of this part committed within the circuit for which the judge was appointed.

Annual Physical Inventory and Inventory Reporting Schedules

To comply with the inventory requirements of the Hawaii Revised Statutes and Hawaii Administrative Rules, the Fixed Assets Inventory System is designed to provide each designated property custodian the following services and products during the year:

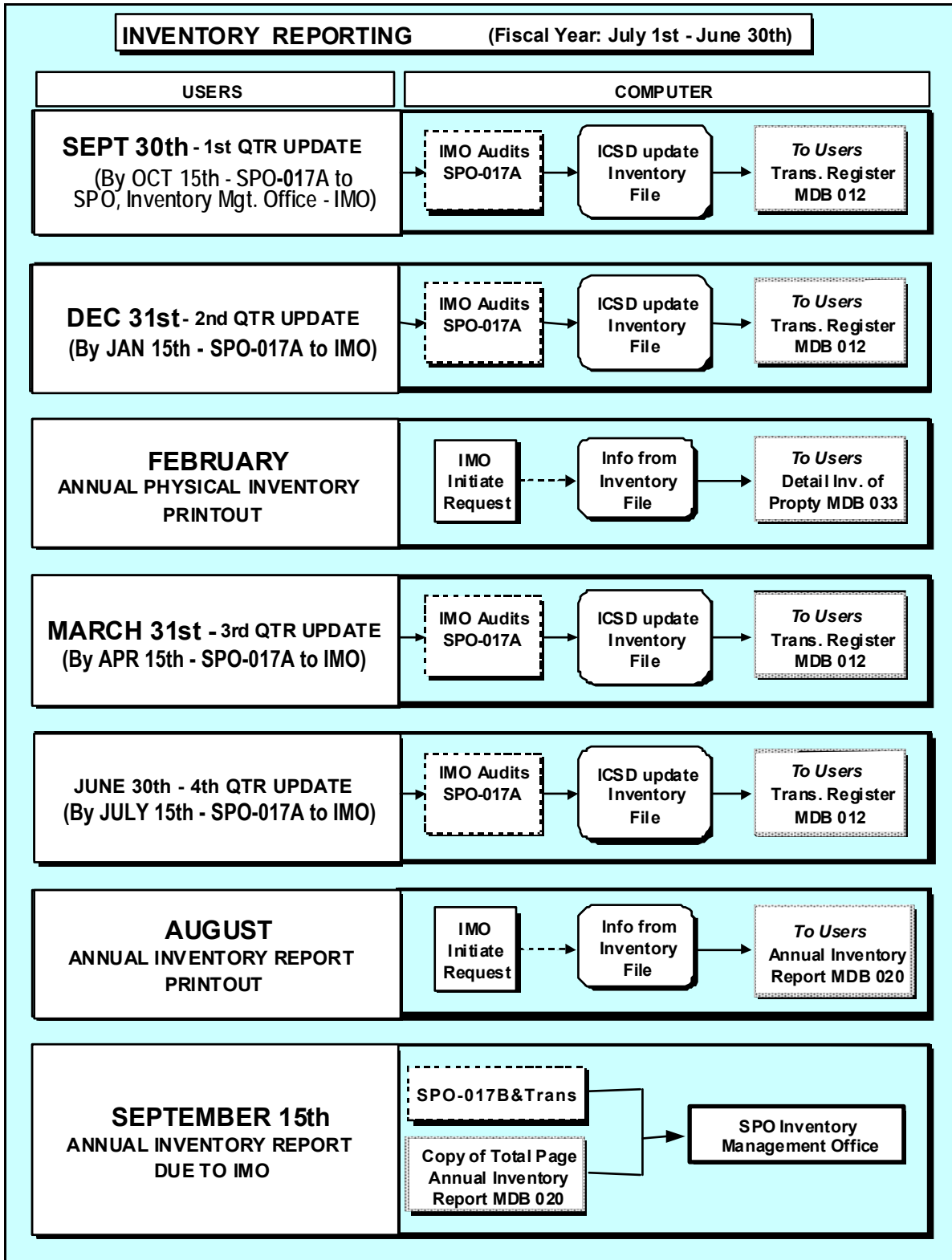
- **Inventory Update Process, Chapter 9, at the end of each quarter**, but no later than the 15th of the following month, the designated property custodians submits **SPO Form 17-A (Detail Inventory of Property)** to the Inventory Management Office (IMO), reporting all property acquisition and changes to their master inventory balances. IMO audits the transactions for legality and coding accuracy, makes corrections, and forward the form to DAGS, ICS Division for keypunching and subsequence updating of the property file. IMO, in turn, provides the designated property custodian with an Inventory Transaction Register (MDB Report 012), which serves as the official posting record and is to be retained by the designated property custodian as its source document for audit purposes. Refer to chapter 9 of this manual for instructions.
- **February of each year**, IMO provides each designated property custodians with a Detail Inventory of Property, MDB Report 033 listing, to conduct their required **Annual wall-to-wall Physical Inventory**. The listing represents all inventory transactions as of the second quarter ending December 31. Adjustments as the result of the physical inventory action should be reported in the third or fourth quarter inventory update process. Refer to chapter 4 of this manual for instructions.
- **August of each year**, after the fourth quarter inventory update process, IMO provides each designated property custodian a complete updated **Annual Inventory Report of Property, MDB Report 020** listing. The new maintenance control number assigned to each inventory item must be used on transactions for the new fiscal year. This printout represents your fiscal year-end inventory balance as of June 30, and shall be used as the source document in preparing your Fiscal Year **SPO Form 17-B (Annual Summary of Inventories Report)**. Refer to Chapter 10 of this manual for instructions.
- **Before September 16 of each year**, each designated property custodian must submit to the SPO, Inventory Management Office an **Annual Inventory Report** submission package containing the following:
 1. **One electronic copy of the SPO Form 17-B, Annual Summary of Inventories Report** prepared in accordance with chapter 10 of this manual and **One electronic copy of the SPO Form 17-BTrans, Property Custodian Delegation of Authority** if applicable (Refer to the Procurement Circular No. 2013-10) at SPO website under references.
 2. **Agencies with inventory records maintained by SPO, Inventory Mgmt Office.** One electronic copy of the total page(s), MDB Report 020, which contains the year-end dollar values, entered on the SPO Form 17-B.

**** Exempt agencies that maintain their own inventory recording system.**

A complete set of their inventory by detailed item description and carrying value of non expendable state property on hand, acquired and disposed as of July 1 of the year for which such return is made.

Chapter 2 GENERAL TOPICS

Schematic Overview - Annual Physical Inventory and Reporting Schedule



Inventory Forms and Printouts

Inventory personnel will be associated with, and therefore must be familiar with the following inventory documents that are used in the State of Hawaii Fixed Asset Inventory System.

USER PREPARED - FORMS

| <u>Title</u> | <u>Form Number</u> | <u>Usage</u> |
|---|---------------------|--|
| *Detail Inventory of Property (Chapter 9, Pages 9-2 to 9-25) | SPO Form 017A | Updates to Inventory File |
| *Annual Summary of Inventories Report (Chapter 10, Pages 10-1 to 10-8) | SPO Form 017B&Trans | Annual Inventory Reporting & Property Custodian Delegation of Authority |
| *Transfer of Property (Chapter 7, Pages 7-3 & 7-4) | SPO Form 026 | Transferring of Property |
| Property Disposal Application (Chapter 8, Pages 8-1 to 8-11) | Letter Format | Disposal of Property |
| *Certificate of Disposal (Chapter 8, Page 8-3 & 8-4) | SPO Form 034 | Confirming Disposal Action |
| *Excess State Property (Chapter 7, Page 7-1 & 7-2) | SPO Form 019 | To list Excess State Property |

- Inventory forms are available at spo.hawaii.gov/all-forms/
- Electronically signed documents must be accompanied by audit trail or written statement certifying the signature belong to appropriate personnel

COMPUTER PREPARED PRINTOUTS/ELECTRONIC VERSION

| <u>Job No.</u> | <u>Title</u> | <u>Printout No.</u> | <u>Frequency</u> |
|----------------|--|---------------------|-------------------|
| MDBA1 | Inventory Transaction Register (Chapter 9, Pages 9-26 to 9-28) | MDB012 | Quarterly |
| MDBA2 | Annual Inventory Report of Property (Chapter 10, Pages 10-1 to 10-8) | MDB020 | Annually-August |
| MDBA3 | Detail Inventory of Property (Chapter 11, Pages 11-1, 11-1a) | MDB033 | Annually-February |
| *MDBA3 | Detail Inventory of Property (Chapter 11, Pages 11-1, 11-1a) | MDB033 | As Required |
| *MDBA4 | Inventory Change Register Inventory Transaction Register (Chapter 11, Pages 11-2, 11-2a-c) | MDB042/044 | As Required |

*Email written requests to inventory.management.office@hawaii.gov

Responsibilities

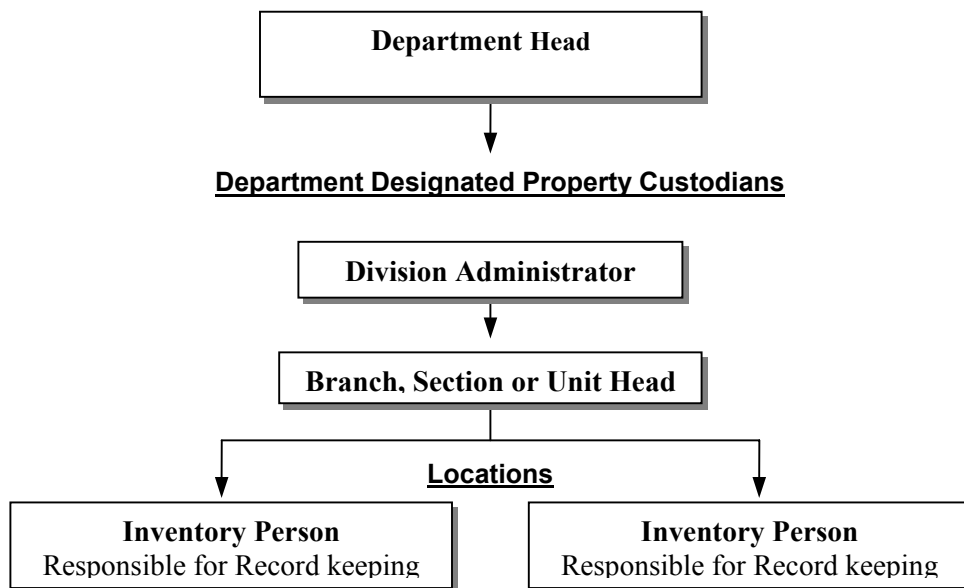
The purpose of this section is to establish guidelines and fix responsibilities of property accountability at different levels of the state government. The provisions in this section are in accordance to the requirements of chapter 103D, Hawaii Revised Statutes.

Delegation of Accountability of State Property

Accountability of state property is the responsibility for maintaining continuous records, periodically reporting the location and condition; and insuring proper usage, safekeeping, and maintenance of all property. (§3-130-2, HAR)

The department heads are responsible for accountability of state property in the custody, control or use within their department. Depending on each departmental structure, the department head may delegate accountability of state property to property custodians at different levels of the department. To ensure proper controls, accountability should be assigned to positions with authority and that has daily use of the property. *Ultimately, the responsibility for property accountability remains with the department head.* (§3-130-3, HAR)

Recommended Property Accountability Flow Chart



Responsibilities

Administrator of the State Procurement Office (Inventory Management Office):

- Perform a periodic review of the inventory management system of all governmental bodies.
 - Enforce rules adopted by the policy board governing the management of state property.
 - Assist, advise, and guide governmental bodies in matters relating to the inventory management of state property.
 - Establish, manage and maintain a centralized property inventory record file for each department, board, commission, or office of the State having the care, custody, or control of any state property, other than the University of Hawaii, the department of education, the several counties, and those governmental bodies administratively attached thereto, unless otherwise specified in this chapter or in rules adopted pursuant to chapter 91.
-

The Department Head:

- The accountability, protection, maintenance, and proper use of all state property pertaining to their office or department
 - Designating in writing property custodians to be responsible for the accountability of state properties within their jurisdiction, notifying SPO, Inventory Management Office (SPO Form 17B Transmittal).
 - Developing, installing, and operating department property accounting & internal control systems conforming to the standards set by the SPO, Inventory System User Manual.
 - Conducting a physical inventory when there is a change in designated property custodian. Outgoing and incoming custodians must verify this inventory listing.
 - Enforcing compliance of State Inventory Management System Laws, Rules, Policies, Procedures, and Department Internal Control Procedures. Taking administrative or disciplinary measures for non-compliance.
 - Preparing and filing with the Administrator of the State Procurement Office before September 16th of each year, a full, true and correct annual report of state properties belonging to the State of Hawaii under their custody or control (SPO Form 17B).
-

The Department Administrative or Fiscal Office:

- Assist in the management of all property possessed by any agency in the department.
- Supervise operation of the state's inventory management system within the department.
- Advise the department head of any discrepancies and problems pertaining to inventory.
- Serve as the primary liaison agent pertaining to all property inventory activities. All reports and correspondences relating to property shall be channeled through this office.
- Assure that all designated inventory personnel are familiar with the requirements of the State Inventory Management System.

Responsibilities

The Department Designated Property Custodians:

- Ensuring the proper operation of property accounting and internal control systems as required by the Department Head and the SPO Inventory System Manual.
 - Designating in writing the location custodians and inventory personnel to be personally responsible for the accountability of property within their jurisdiction (SPO Form 23).
 - Completing required input form and sending to the appropriate organization for updating of their Fixed Asset Inventory System account in a timely manner.
 - Controlling the distribution, assignment, and transfer of state property for which they are responsible.
 - Completing, verifying and distributing all required inventory documents.
 - Ensuring that a physical inventory is taken annually and when there is a change in designated property custodian or upon termination of an agency or inventory account.
 - Maintaining copies of source documents such as claims, invoices and purchase orders for all inventory purchases, transfers, and disposition.
 - Enforce compliance of State Inventory Management Laws, Rules, Policies, Procedures, and Department Internal Control Procedures.
 - The custodian is also responsible for the accuracy of the inventory reported as signed and sworn by oath. Therefore, it is suggested that the official place enough emphases on inventory so that all personnel delegated with the responsibility act accordingly.
-

Personal Responsibility of All State Employees

It is emphasized that the designation of property custodians to be accountable for the state property does not relieve supervisors and other state employees of their responsibility to exercise care and discreet judgement in the use of government tools, equipment and other property. Loss of or damage to such government property may result in criminal or civil actions or disciplinary action against the individual for such property.

Chapter 3 CONTROLLING INVENTORY

An inventory control system is a set of policies, procedures, and methods for recording and using property. While the components of the system may vary depending upon unique departmental requirements, the policies and procedures discussed in this section are the minimum needed to assure effective control over the State's properties.

Each item maintained by the DAGS Fixed Asset Inventory System must be assigned a property custodian. This assignment facilitates inventory procedures and is useful in making inquiries regarding the item's condition, status, and location.

All state organizations are required to have written Internal Control Procedures to ensure the accountability of state property in their custody.

A key to an effective inventory control system is that the financial general ledger, fixed asset subsidiary ledger and the physical identification system are integrated by common recording and record keeping procedures at the department level. Department records should contain the following information at a minimum:

- payment information (purchase orders, fund, appropriation, object, vendor, etc.);
- acquisition method; acquisition date; in service date and cost; and
- asset description; organization and custodian name; date and method of disposition.

Department records must be maintained in an orderly manner and be available for review by the Chief Procurement Officer or auditors.

Control is improved when all equipment assets are tagged with decal numbers. The tagging procedures in this section are recommended to facilitate the identification and control of fixed asset and inventory items entered in the system.

Adequate maintenance procedures are necessary for controlling state property. These procedures should be sufficient to keep the property in good, working condition without being overly costly or otherwise uncontrolled.

This section presents the following topics related to the control of state property:

- **Designated Property Custodians**
- **Internal Control Procedures for State Property**
- **Record Retention and Disposition**
- **Decal and Tagging**
- **Maintenance**
- **Risk Management**

Designated Property Custodians

A property custodian should be assigned to each inventory item acquired by the organization. The custodian is responsible for establishing and maintaining written Internal Control Procedures to ensure accountability of state property. The custodian may or may not be directly involved in the use of the property.

The custodian should be an individual in charge of a specific division, branch, or office within the department. Assets assigned to the department as a whole, and utilized by many different divisions (such as a building or land) should be assigned a custodian at the department level. The custodian should be directly involved the acquisition, physical inventory and disposition of the property in custody of their organization.

Internal Control Procedures

The purpose of this section is to define the internal control requirements of the state's inventory management system. These guidelines are minimum requirements and may be tailored to each organizational situation.

Responsibility

Designated property custodians are required by sections 103D-1205, HRS and 3-130-4, HAR to establish written internal control procedures to ensure the accountability of State property.

Guidelines

- **Assigning of Responsibility** which includes providing the names and positions of personnel responsible for custody of property at each location;
 - **Record keeping of Property** which includes accounting for all acquired state property by reconciling financial expenditures for property with property recorded in the FAIS; conducting of physical inventory; updating the master inventory listing; maintaining an accurate audit trail; and conducting internal audits;
 - **Proper Usage of Property** which includes assuring property is used by authorized personnel and only for official state purposes; training personnel on the proper use of vehicles and equipment;
 - **Safekeeping of Property** which includes affixing of property identification or decal; documentation for authorized loan, movement from location, and transfer to another agency; guidelines pertaining to property declared excess, surplus, obsolete, beyond economical repair, lost, or stolen; guidelines for sale of property;
 - **Safeguards for Property** which includes procedures for security of property during and after working hours; special care of items that are of a sensitive or theft prone nature; investigating and reporting of thefts, or vandalism; appointment of key or lock custodian; and
 - **Care and Maintenance of Property** which includes a preventive maintenance schedule; management of warranty file; repair of broken property; guidelines for damaged or destroyed property.
-

Internal Control Procedures for State Property SPO Form 23

The following two pages should be used by the designated property custodian to establish internal control procedures for their organization.

Chapter 3 CONTROLLING INVENTORY

INTERNAL CONTROL PROCEDURES FOR STATE PROPERTY

Page 1 of 2

| | | |
|---|--|--|
| Department: _____ | | Date: _____ |
| Division: _____ | | Branch/ Office: _____ |
| Location (Address): _____ | | |
| FAIS ORG Code: _____ (Dept - Div. / Sub. Div. / Island) | | Location Code(s): _____ |
| Designated Custodian Signature: _____ | | |
| Type Name & Position Title: _____ | | |
| Section 3-130-4 HAR, requires the designated property custodian to establish, enforce & maintain written internal control procedures to ensure the accountability of state property. | | |
| ACTIVITY AND RESPONSIBILITIES | | Responsible Person Name, Position & Phone |
| RECORD KEEPING OF PROPERTY | | Record-keeper |
| <ol style="list-style-type: none"> 1. Update Fixed Asset Inventory System (FAIS) records to ensure the timely addition, correction & removal of items. 2. Completing, distributing and maintaining records for the following inventory forms: <ol style="list-style-type: none"> a. Detail Inventory of Property SPO Form 17-A. b. Transfer of Property SPO Form 26. c. Disposal Application/Certificate of Disposal SPO Form 34. 3. Maintaining records of inventory printouts & documents: <ol style="list-style-type: none"> a. Annual Inventory Report of Property MDB Report 020. b. Detail Inventory of Property MDB Report 033. c. Inventory Transaction Register MDB Report 012. d. Purchase Order and Vendor Invoice/Delivery Slip. e. Other inventory documents, correspondence and letters. 4. Reconciliation of Financial Expenditures (Purchase Orders) for State Property to ensure property is recorded in the FAIS. 5. Annual Summary of Inventory Report form 017B & Trans Complete & submit by SEPT 15th to SPO, Inventory Mgt Office. 6. Establishing and maintaining a listing of all consumable and non-consumable supplies. | | |
| <ol style="list-style-type: none"> 7. Wall-to-wall Physical Inventory <ol style="list-style-type: none"> a. Organize & conduct Annual Physical Inventory during the third quarter (Feb-March) & update records to correct discrepancies. b. Organize & conduct physical inventory when theft, fire, major disaster or change in accountability of property. Updating records to correct discrepancies. | | |

Chapter 3 CONTROLLING INVENTORY

| ACTIVITY AND RESPONSIBILITIES | Responsible Person Name, Position & Phone |
|--|---|
| <p>PROPER USE OF PROPERTY</p> <ol style="list-style-type: none"> 1. Assuring state property is used by authorized state personnel and only for official State business. 2. All loans of state property shall be authorized by the Designated Property Custodian. The person using the property shall be responsible for its replacement if lost is due to negligence. 3. Documentation of authorized loan on a hand receipt and maintaining a suspense file to ensure return. 4. Training of personnel on the proper use of equipment. | <p>Designated Property Custodian</p> |
| <p>SAFEKEEPING OF PROPERTY</p> <ol style="list-style-type: none"> 1. Maintaining a decal number log, assignment of decal numbers to items and ensuring each item is properly tagged or identified. 2. Property acquired by purchase, fabrication, donation, transfer-in or other means must be authorized by the Designated Property Custodian & the Record-keeper must be notified. 3. Transfer-out or movement of property from its location must be authorized by the Designated Property Custodian and the Record-keeper must be notified. 4. Property that is identified as excess, obsolete, or beyond economical repair shall be reported to the record-keeper. 5. Lost, stolen or vandalized property shall be reported to the Designated Property Custodian. Who shall ensure that losses are investigated promptly and if required reporting to the Police or State Attorney General; DAGS Risk Mgmt; and SPO Inventory Mgmt Office. 6. Ensuring that all state property assigned to an employee that is permanently departing the activity is accounted for. | <p>Designated Property Custodian Record-keeper</p> <p>Designated Property Custodian Record-keeper</p> <p>Record-keeper</p> <p>Designated Property Custodian</p> |
| <p>SAFEGUARDS FOR PROPERTY</p> <ol style="list-style-type: none"> 1. Secure entry doors & windows at the end of the day. 2. Secure office, shops and other facilities if no one is present during lunch or working hours. 3. Special controls to protect small and attractive items that can be easily converted for personal use or pawned. 4. Key and lock custodian will be responsible to maintain a key register & inventory record of outstanding keys and locks. | |
| <p>CARE AND MAINTENANCE OF PROPERTY</p> <ol style="list-style-type: none"> 1. Establish and maintain regular schedule for performing preventive maintenance on all state property. 2. Maintain a warranty file and update when necessary. | |

Record Retention and Disposition

Property inventory records are defined as pertinent documents for any state property. Such documents include purchase orders; vouchers; receiving documents; warranty and insurance documents. Special consideration for record retention should also be according to their administrative, fiscal, legal, & historical value.

The State Comptroller is authorized by statutes to provide retention and disposition standards for all state records. Accordingly, the following General Record Schedule Number 6 was formulated for retention and disposition of property inventory records:

| Description of Records or Equivalent | Retention & Disposition |
|---|---|
| <ul style="list-style-type: none"> • Detail Inventory of Property SPO Form 17A • Annual Summary of Inventories Report SPO Form 17B • Transfer of Property SPO Form 26 • Disposal Application – Letter format or equivalent • Certificate of Disposal SPO Form 34 • Material and Supplies Listing • Inventory Transaction Register MDB Report 012 • Annual Inventory Report of Property MDB Report 020 | <p>Retention: 3 years if audited, otherwise 6 years.</p> <p>Disposition: Destroy after cited retention.</p> |
| <ul style="list-style-type: none"> • Detail Inventory of Property MDB Report 033 • Inventory Change Register MDB Report 042 | <p>Retention: 3 years</p> <p>Disposition: Destroy after cited retention.</p> |
| <ul style="list-style-type: none"> • Real Property Documents Supporting documents verifying the purchased, constructed, estimated or appraised cost of land, land improvements, buildings, building improvements, and infrastructure assets. | <p>Retention: Life of Asset</p> <p>Disposition: Destroy after asset is disposed.</p> |
| <ul style="list-style-type: none"> • Detail Inventory Report by Decal No. MDB Report 050 • Detail Inventory Report by Item Class MDB Report 070 • Detail Inventory by Selected Carrying Values MDB 072 | <p>Non-permanent</p> <p>Destroy when not administratively useful.</p> |
| <ul style="list-style-type: none"> • Maintenance Record – Records documenting the service, repair, and inspection of property. | <p>Retention for life of the property.</p> |

Decal and Tagging

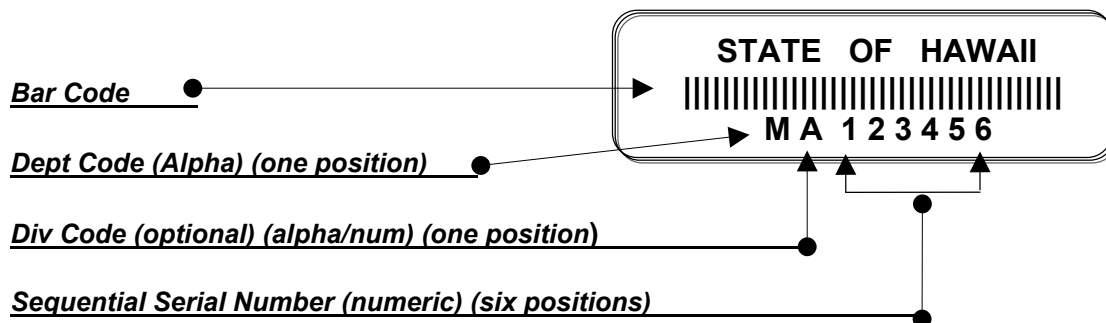
Tagging equipment with a decal provides a method of assigning a unique identification number to each inventory item. This allows the item to be accounted for and identified in the computerized inventory system, identifies stolen property, discourages theft, and simplifies physical inventory.

Policies and Procedures

- The department's Property Custodian or designee shall control the decal numbers.
 - All state equipment shall be affixed with a decal tag or other identification showing State of Hawaii ownership at the time of physical receipt.
 - Items incapable of receiving a physical decal will still be assigned a decal number for control purposes. Such equipment includes heat sensitive or finely tuned items for which physical tagging would be impractical or alter the item's usefulness. The unused tags should be stored in the logbook to avoid duplicate use of tag numbers.
 - Decals and other property identification should be placed on the equipment where it can be visually seen. If practical the decal number may be written with permanent markers, painted or engraved on the equipment
 - Controlled items do not require a decal. However, labels or markings identifying these types of items will help in identification during the physical inventory process.
 - Equipment transferred-in with the losing agency's decal tag, should be removed & replaced with the gaining agency's decal tag. The property custodian has the option to retain or replace decal tags when the transfer is within the same department.
-

State of Hawaii Decal Tag

The State of Hawaii decal has human readable and bar code capabilities. The number series is limited to eight positions. The first position shall be the alpha code assigned to the department, the designated property custodian or designee responsible to control the decal serial numbers will formulate the balance of the positions. Decals can be ordered through the SPO, Purchasing Office Price List: "STATE OF HAWAII Inventory Decals".



Chapter 3 CONTROLLING INVENTORY

Department/Agency Decal Alpha Code Assignment

| Agency | Code | Agency | Code | Agency | Code | Agency | Code |
|-------------|----------|-----------|----------|--------|----------|---------|-----------|
| Agriculture | A | DOH | H | B&F | O | Senate | YS |
| DBEDT | B | DHHL | I | DHRD | P | House | YH |
| DLNR | C | Judiciary | J | GOV | Q | Auditor | Y3 |
| DOT | D | DHS | K | DCCA | R | LRB | Y4 |
| DOE | E | DLIR | L | LTGOV | S | Ethics | Y6 |
| UH | F | DAGS | M | TAX | T | Ombuds | Y7 |
| DOD | G | AG | N | PSD | V | OHA | Z |

Maintenance

In order to properly perform the property management function, an organization should oversee all maintenance costs associated with their property. By reviewing and controlling maintenance costs, the organization can demonstrate stewardship over its available resources. Agencies should set up maintenance log to record types and dates of repair and preventive maintenance on each item. Capturing maintenance information associated with a particular item is essential in providing management with the information necessary to make allocation of resource decisions such as:

- Replacing a particular item that has maintenance cost higher than similar property.
- Reducing maintenance cost by entering a service contract.

In addition, the organization should retain detailed information about each property regarding maintenance contract dates (inception, expiration, renewal, warranty), contract number, and cost. Controlling maintenance contracts and cost is essential in ensuring that the property management function is appropriately addressed.

Risk Management

DAGS, Risk Management Office will reimburse agencies if loss of property is due to accident, theft, fire, or natural disaster. To file a claim the agency must show proof of ownership, properties listed in the DAGS, Fixed Asset Inventory System (FAIS) is sufficient to substantiate the insurance claim.

State property that does not meet the FAIS inventory recording requirement, however replacement is important for the functioning of the agency. The agency may:

- Record the property in the FAIS under Controlled Items property code 5; or
- Record the property in the agency's supply listing, keeping documents to verify ownership.

Chapter 4 PHYSICAL INVENTORY

The objectives of a physical inventory are to:

- ensure the items recorded in the Fixed Asset Inventory System physical exist;
- determine if unrecorded or improperly recorded transactions have occurred;
- maximize use of equipment and minimize equipment loss; and
- identify any excess, defective or obsolete equipment on hand.

An effective inventory results in an accurate accounting of State property and indicates the reliability of the system of accountability for the acquisition, use & disposal of property.

The frequency of inventory taking depends on the nature, quantity, and value of the properties, and the cost and effort required to perform the procedures. Inventories of assets, which are susceptible to errors and irregularities, should be more frequent. A physical inventory of properties *is **required at least once every year*** in order to safeguard assets and maintain appropriate fiscal accountability.

Physical Inventory Requirements - Section 3-130-6, Hawaii Admin Rules

The designated property custodian shall conduct a wall-to-wall physical inventory of all state property under the control of their organization:

- *Annually* during the third quarter of each fiscal year: after receipt of your Detail of Inventory of Property (MDB Report 033) printout in February;
 - If there is a *change in the responsibility for accountability* of property; or
 - Immediately upon the *completion or termination of an agency* or inventory account.
-

Policy Guidelines

The following guidelines have been established to ensure that physical inventory will be effectively performed by the department:

- Individuals responsible for inventory management function of the department shall insure that all agencies within the department conduct the wall-to-wall physical inventory in accordance to the above HAR requirements.
- Responsible persons may assist in conducting physical inventory in their areas.
- Discrepancies between recorded and actual inventories are resolved through immediate submission of the SPO Form 17A and equipment tagging when necessary.
- Each recorded item is inspected for changes to condition and usage.
 - Excess or obsolete equipment should go through Excess State Property process.
 - Broken or defective equipment should be repaired if economical.
- Missing items shall be investigated and if no results, a Loss Disposal Application shall be submitted to the Department Head or Designee.

Chapter 4 PHYSICAL INVENTORY

- Additions, deletions & changes to the agency inventory records must be transmitted to the record keeper to insure the timely updating of the Fixed Asset Inventory System.
 - Inventories may be conducted on a cyclical basis, i.e., all property do not have to be inventoried at the same time. Cyclical inventories enable property managers to schedule inventory activities over a period, and help conserve staff resources.
-

Physical Inventory Procedures

The following procedures are recommended in taking physical inventory:

- **Prepare an inventory-taking plan.**
 - Organize defined inventory areas - buildings, floors, rooms, etc.;
 - Set up inventory taking teams. Two per team are generally sufficient; one to describe physical assets and one to record.
 - Brief all staff to your methods. Have written instructions ready & distribute before hand. Provide for questions before & after inventory taking.
 - Establish time schedules and provide for test counts.
- **Taking Inventory**
 - Take your inventory systematically. Starting from one end of the area, the person counting or verifying the inventory should proceed systematically until all items are fully covered. The second person is to note quantity on prepared list (Detail Inventory of Property - MDB Report 033).

Some means of marking each equipment item counted with a piece of chalk, tape or self-adhesive labels should be used so that the same item is not counted twice, and each room can be visually double checked before leaving the room. Do not remove any marking, tape or label.
 - All items should be adequately described (description, brand, model, serial number, state identification number, etc.). If not, inventory takers are to note in red all pertinent information.
 - Items that are not on the list should be fully described on a separate list.
 - Inspect each item to identify if it is excess, defective or obsolete equipment.
 - As each room is completed, turn in the list to the individual responsible for testing.
- ***Submit the listings with discrepancies between recorded and actual inventories to the agency's record keeper to update the Fixed Asset Inventory system.***

Bar Code Reader System

Bar code reader system automates the wall-to-wall physical inventory process, resulting in an easier, faster and more efficient process. Agencies are responsible to purchase their own equipment and software. When writing or negotiating the contract with the vendor include a provision to train personnel on the use of the system.

Basic Requirements and Overview:

- Personal computer with software designed to accept property information from the DAGS, Fixed Asset Inventory System (FAIS).
- Portable hand held scanner with interface and bar code reader software.
- All equipment must be tagged with bar coded tags. The FAIS master file would have to be updated to reflect the new tag serial numbers; the numbering sequence must be identical to the tag including blank spaces and zeros. If the sequence is different, the computer software will not be able to match the record.
- Input of FAIS property listing into the PC software. Submit your request to inventory.management.office@hawaii.gov for your master inventory records in Excel.
- Using the portable scanner, the user would scan the bar coded decal tags in the location being inventoried. The data terminal will store the decal tags serial numbers in memory.
- Upon completion of the physical inventory, the data would be uploaded to the personal computer software.
- The software will match the scanned decal numbers by ORG and Location Code. Various types of reports can be generated depending on the programming of the software. Some examples are:
 - Listing of scanned decals with no matching records (items not recorded).
 - Listing of decals not in the inventoried location & the location which it belongs.
 - Listing of decals that were not scanned. These items with description are missing from the location being inventoried.

Chapter 5 PROPERTY REPORTING

Departments should be concerned that all state property is properly controlled and accounted for. This chapter defines the inventory requirements of the different types state property. This chapter presents the following topics related to reporting of property.

- Reportable State Property - Inventory Reporting Threshold
 - Definitions and Requirements - Reportable State Property
 - Supplies (Consumable and Non-consumable)
 - Real Property - Policies and Guidelines
 - Financial Reporting
-

Reportable State Property - Inventory Reporting Threshold

The purpose of the DAGS Fixed Asset Inventory System (FAIS) is to provide control and accountability over inventories and maintain information for the preparation of financial statements.

The following are categories and dollar thresholds of state property that are required to be reported in the FAIS:

1. State property that requires recording **regardless of cost or expected life** includes:
 - Land and Interest in Land - property code 1;
 - Weapons (handguns, rifles, and other explosive devices) - property code 6; and
 - Works of Art and Historical Treasures - property code 7.
2. Non-expendable state property having a unit cost of **\$1,000 or more** and a useful life of more than one year includes:
 - Land Improvements - property code 1;
 - Buildings and Building Improvements - property code 2;
 - Motorized Vehicles - property code 3;
 - Equipment (machinery, tools, furnishing, software, books, etc.) - property code 4; and
 - Infrastructure - property code 8.
3. Theft sensitive property having a unit cost of **\$250.00 through \$999.99**, with a useful life of more than one year shall be recorded as *Controlled Items in property code 5*. These types of properties includes Personal Computer Equipment; Photographic Equipment; Television Sets; Video Equipment and Communication Equipment

Note: Property custodians have the option to record in the FAIS other non-expendable property that does not meet the recording requirements, provided the item is determined to be critical to the agency's operation or important for safekeeping and property management. These properties shall be recorded as *Controlled Items - property code 5* and may be recorded as one item or identical items in the same inventory location may be combined into a single line item.

Definitions – Reportable State Property

The following definitions and requirements are applicable to the proper recording of state properties in the DAGS, Fixed Asset Inventory System (FAIS), or agencies exempt by statutes in their respective inventory system. Only state-owned property or property that qualifies as capital lease shall be reported in the FAIS

Property Codes: All

Betterment or Extraordinary Repair Expenditures that increase future benefits of an existing property beyond its previously assessed standard of performance are to be inventoried regardless of its cost. Increased future benefits typically include:

- An extension in the estimated useful life of a property;
- An increase in the capacity and or productivity of a property; and
- A substantial improvement in the quality of output or a reduction in previously operating costs.

Capital Lease A lease of real property, vehicles or equipment that transfers substantially all the benefits and risks inherent in the ownership of property to the State. A lease must meet one of the following four criteria to qualify as a capital lease:

1. By the end of the lease term, ownership of the property is transferred to the State;
2. The lease contains a bargain purchase option;
3. The lease term is equal to 75 % or more of the estimated useful life of the property; or
4. At the inception of the lease, the present value of the minimum lease payments, excluding cost to execute the lease (usually insurance, maintenance, and interest payment) is 90 percent or more of the value of the property.

A property that qualify, as a capital lease should be recorded in its appropriate property and item classification codes.

DEFINITIONS - OTHER

Construction in Progress includes the cost of construction work on buildings, building improvements, land improvements and infrastructure properties undertaken but not completed. The cost of construction includes all expenditures incurred to get the property in a state of readiness to be occupied or use. After the construction project is completed, the property shall be recorded in the inventory system by the agency designated as having control and management of the property by policy, executive order, or statutes.

Intangibles Includes inventions, patents, copyrights, and other similar intangibles owned by the State.

Non-expendable means property not consumed in use, retaining its original identity when used for the purpose for which it was designed.

Chapter 5 PROPERTY REPORTING

Property Code 1

Improved Ocean Areas Reflects the acquisition or construction value of a new harbor or other water areas. It also includes improvements that increase the capacity or productivity of an existing harbor or other water areas.

Land and Interest in Land Reflects the carrying value of land, easements, and rights of ways owned by the State. If land is purchased, this account includes the purchase price and any cost incurred to finalize the purchase, such as legal title, appraisal, negotiation, survey fees, closing and other overhead cost.

Land Improvements - Not-depreciated Reflects the acquisition value of improvements, other than buildings, that produce permanent benefits or ready land for its intended use, includes but not limited to excavation, fill, grading, utility installation and landscaping; removal, relocation, or reconstruction of property of others.

Land Improvements - Depreciated Reflects the acquisition value of improvements, other than buildings that deteriorate with use or passage of time, includes but not limited to fencing and gates, retaining walls, pedestrian bridges and paved paths, parking lots and lighting, irrigation systems, fountains, septic systems, signage, kiosks, piers, wharves and swimming pools.

Land Improvements - Leasehold - Depreciated Reflects the acquisition or construction value of land improvements made to property leased by the State.

Property Code 2

Building Reflects the acquisition value of a permanent structure usually used to house persons and property owned or held by the state governmental unit. Such structures include not only office buildings, garages, warehouses and storage facilities, but all other property permanently attached to or made an integral part of the structure such as loading docks, central heating and air conditioning equipment and ducting, refrigeration equipment, telecommunication conduits and wiring, etc. It does not include floor and window coverings, and furniture, fixtures and equipment that are not an integral part or structural component of the building.

Building Improvements Reflects significant expenditures for enlargement, or improvement of an existing building that materially extend the useful life or increase the value, or both beyond one year. Building improvements should not include maintenance and repairs done in the normal course of business. Exception: buildings associated with roadways and buildings as part of a historical collection.

Building Improvements-Leasehold Reflects the acquisition or construction value of permanent improvements made to buildings leased by the State.

Property Code 3

Motorized Vehicles Reflects the acquisition value of automobiles, trucks, motorcycles, and other motorized vehicles.

Vehicles will be listed individually in the FAIS with a decal number and if applicable, make, model, and serial number.

Chapter 5 PROPERTY REPORTING

Property Code 4

Equipment Includes non-expendable state property with a unit cost of \$1,000 or more and a useful life of more than one year. Examples include but are not limited to machinery, tools, furnishings, and computer hardware & software.

Equipment will be listed individually in the FAIS with a decal number and if applicable, make, model, and serial number.

The following are definitions and guidelines for reporting equipment:

- **Movable equipment** consists of an item that can be transported from one location to another location without causing appreciable damage to the building. It does not function as an essential part or permanently fastened or attached to of the building.

A piece of equipment that is simply bolted to the floor, such as a heavy lathe or a shelving unit, and that can be moved as a unit once these bolts are removed, is a "movable equipment".

- **Built-in equipment** is an essential part of the building. The equipment is permanently fastened to the building & functions as part of the building & removal would causes damage to the building. Examples: counters, cabinets, shelves; centralized air-conditioning, communication & water systems.

Built-in equipment may be incorporated into a building at the time of construction or at a later date. It is classified as part of the building. **Exception:** The agency acquiring the funds to construct or purchase an improvement shall record the improvement in their inventory account.

- **Equipment comprised of two or more parts** that depend on each other for functioning should be inventoried by the most dominant part, as one inventory item.

When a replacement part is purchased, the original cost should not be altered, unless the replacement part is an upgrade to the part being replaced. The cost difference between the replacement part and original part should be added to the original cost.

If additional parts are purchased, it will be inventoried together with the property for which it was purchased and its cost should be added to the original cost.

Modular furniture has many parts comprising one Unit. These parts depend on each other to support the Unit, so they should be inventoried as one item. Agencies should maintain a log of all parts.

- **Computer software** shall follow the following inventory requirement and guidelines:

State Decal Tags or property identification will be affixed to the binder or other holder(s) that contains the instruction manual(s), diskette(s), or CD(s).

Transfer of software to another State agency is allowed provided all items comprising the software package is transferred, including removing the software from the computer's hard drive. Use the Transfer of Property, SPO Form 26.

Chapter 5 PROPERTY REPORTING

Software upgraded to a new version is purchased at a discounted price by the License holder of the original software, is considered an improvement to the original software.

The following procedures shall apply:

- The description in of the listed software shall be changed to identify the new version.
 - The cost of the new version shall be added to the original price of the software.
 - The revised instruction(s) and diskette or CD holder shall be tagged or marked with the original or new property decal number.
 - The old version software may be disposed provided it is not needed to support the new upgraded version. Because the cost of the old version is incorporated in the new version, it has no value. The following procedures shall apply: Approval for disposal shall be obtained from designated property custodian. The written request shall contain the description, reason for disposal & method of destruction. The disposing agency shall maintain internal disposal records.
-

Property Code 5

Controlled Items Includes non-expendable tangible state property not classified as equipment, weapons, land, buildings, infrastructure, work of arts or historical treasures, but having a useful life of more than a year and are considered theft sensitive; or determined by the designated property custodian to be critical to their operations. These items may be inventoried as a single item, or two or more physically or functionally identical items within the same inventory area may be combined into a single line item.

Theft sensitive item means small and attractive property that is easily converted to personal use or easily pawned, including personal computer equipment, photographic equipment, video equipment, television sets, and communication equipment.

The Department head or Designee shall approve the disposal of all controlled items. The disposing agency shall maintain disposal records.

Property Code 6

Weapons Includes handguns, rifles, shotguns, grenade launchers, and other explosive devices used for law enforcement or security purposes.

Weapons are to be accounted for individually, by make, model, serial number, and decal number, regardless of the cost or expected life of the item.

Property Code 7

Works of Art and Historical Treasures Reflects the historical cost of purchased property or fair value at date of donation whether held as individual items or a collection. This type of property is considered inexhaustible with extraordinary long useful life and because of their culture, aesthetic, or historical value, the holder of the property applies efforts to protect and preserve the property in a manner greater than that for similar properties without such value.

Chapter 5 PROPERTY REPORTING

Property Code 8

Infrastructure Includes long-lived state properties that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most properties. Infrastructure properties may be inventoried as a **network**, which is composed of many different properties that provides a particular type of service for the State or **subsystem**, which is all properties that make a similar portion or segment of a network.

The following are network and subsystems of the network:

Roadway System - This network includes but not limited to the following subsystems:

State Highways - Includes all state highway roads such as interstate highways, principle thoroughfares, and minor thoroughfares.

Other Roads - A surface designed for motor vehicle travel that has been improved with gravel or pavement.

Tunnels & Bridges - Includes tunnels bridges, & other similar properties.

All of the above subsystems include but are not limited to construction cost but also associated costs such as signage, lighting, traffic control systems, guardrails, drainage systems, retaining walls, & buildings associated with the subsystem.

Utility System - This network includes but is not limited to the following subsystems that are independent of an integral part of the operation of a single building: Sanitary Sewer Collection Systems (not septic systems), Fiber Optics Systems, Water Distribution Systems, and Electrical Distribution Systems.

SUPPLIES

Definition

Consumable Supply - Items that are consumed and/or loses its identity in use. Examples are paper, pencil, and other materials that are used within one year.

Non-Consumable Supply - Items that are not consumed in use, retaining its original identity when used for the purpose for which it was designed, but do not qualify as an equipment because it is below the inventory reporting threshold.

Requirement:

State agencies are required to maintain internal control records for non-consumable supplies with a unit cost of \$250 but less than \$1,000.

State agencies with annual expenditures for consumable supplies that exceed **\$5,000** are required to maintain written internal control records.

Supplies are to be physically inventoried annually and each agency shall maintain internal control records containing information on purchases for all supplies, usage for non-consumable supplies, transfers for non-consumable supplies, and disposals for non-consumable supplies. These records are subject to audit.

The Department head or Designee shall approval the disposal of all supplies. The disposing agency shall maintain disposal records.

Chapter 5 PROPERTY REPORTING

REAL PROPERTY - Policies and Guidelines

The purpose of this section is to define the responsibilities of agencies to ensure the recording of real property assets.

Definitions

Custodial agency means the department or other agency designated as having control and management of the real property asset by executive order or statutes. This includes the issuance of leases, easements, licenses, revocable permits, concessions, or rights of entry covering the land for such use as may be consistent to the purpose for which the land was set aside.

Executive order means an written order by the Governor, under the authority of section 171-11, HRS, setting aside public land to any department or agency of the State, the city and county, county, or other political subdivisions of the State for public use or purpose.

Expending agency means DAGS, Public Works Division or an agency responsible for the purchase or construction of a real property asset, including the management, completion, and payment for a real property project.

Real Property includes Land and Interest in Land, Land Improvements, Buildings, and Building Improvements.

Accountability of Real Property

Land and Interest in Land - The Department of Land and Natural Resources is responsible for the accountability and reporting of all public lands, except for agencies that are granted exemption by statutes. *DLNR shall approve disposal of state-owned Land and Interest in Land.*

Land Improvements - The agency acquiring the funds through budget process to construct or purchase the improvement shall be responsible for its accountability.

Buildings - State-owned buildings shall be reported by the custodial agency. Exceptions, buildings within the State Capitol District and other Civic Area Complexes on Oahu shall be reported by the Central Service Division of the Department of Accounting and General Services. State-owned buildings within the Civic Area Complexes on the islands of Maui, Hawaii, Kauai, Molokai and Lanai shall be reported by the respective district engineers of the Department of Accounting and General Services.

The custodial agency may, by a Letter of Understanding, assign the control and management responsibilities of a building to another state agency, however the recording responsibility of the building shall remain with the custodial agency.

Building Improvements - The agency acquiring the funds through budget process to construct or purchase the improvement shall be responsible for its accountability

Responsibilities - Real Property

The **Public Works Division** of the Department of Accounting and General Services or other expending agency shall be responsible to provide the following to the Custodial Agency:

Constructed Asset

1. Monthly MCD Report 300 showing total expenditures for the construction and improvement of the facilities to the printout date
2. At the time the building or improvement is turned over to the custodial agency:
 - Contract Completion Notice;
 - Final Monthly Estimate/Invoice (itemized construction cost);
 - Project Acceptance Notice;
 - Description of the building or improvement, if applicable: type of construction, number of floors and rooms, square footage and tax map key;
 - Description & cost of equipment purchased using the project funds

Purchased Real Property Asset

3. At the time the Real Property Asset is turned over to the custodial agency:
 - Total cost of the real property asset;
 - Description of the real property asset including, if applicable: type of construction, number of floors & rooms; square footage or acres; executive order & tax map key numbers

The expending agency shall provide SPO Inventory Mgmt Office the above 2 & 3 documents.

The Custodial Agency shall be responsible to ensure:

1. All documents and invoices pertaining to the real property asset is kept in a hold file to determine the cost of the asset. These documents should also be kept as permanent records for future audits: Monthly MCD Report 300; Contract Completion Notice; Final Monthly Estimate/Invoice; Project Acceptance Notice; and other documents or invoices.
2. Real property asset is recorded in the DAGS, Fixed Asset and Inventory System (FAIS) at the time the asset is accepted or received by the agency. Agencies that are exempt by statutes shall record the asset in their respective inventory system.
 - ⇒ Upon occupancy or acceptance of the asset, the expending agency will provide the custodial agency the *Project Acceptance Notice*. The asset shall now be recorded in the FAIS, using the latest MCD Report 300 to determine the cost of the asset.
3. Real property asset is recorded in the FAIS with the following information: Description of the real property asset shall include, if applicable: type of construction, number of floors & rooms, square footage or acres, executive order number & tax map key; Acquisition Cost; and Other FAIS requirements.
4. The asset acquisition cost is updated to reflect additional expenses and final cost of the asset.
 - ⇒ To determine the final cost of the project, use the MCD Report 300 after Public Works Division or expending agency publish the *Notice of Final Settlement*, which notifies all parties that all work is completed and the contract is settled. Also, if the project stops appearing in the monthly MCD Report 300 this may indicate the final settlement of the project.

Chapter 5 PROPERTY REPORTING

Financial Reporting

The property information in the DAGS, Fixed Inventory System provides information for an organization's financial statement. Accordingly, the State Comptroller has established the statewide policy for financial reporting and depreciation of assets, which is presented in the table below:

NOTE: The information in this table applies only for financial reporting purposes. It does not apply to the "Reportable State Property" requirements on the first page of this chapter, which is necessary for property accountability purposes.

| Asset Type | Property Code | Item Class Codes Series | Amount | Depreciate Yes or No | Useful Life | | Salvage Value |
|------------------------------------|---------------|-------------------------|------------------------|----------------------|--------------|-------------|---------------|
| | | | | | Governmental | Proprietary | |
| Land | 1 | 1000, 1100, & 1200 | All | No | N/A | N/A | N/A |
| Land Improvements Not Depreciated | 1 | 1300 | Greater than \$100,000 | No | N/A | N/A | N/A |
| Land Improvements Depreciated | 1 | 1500 & 1600 | Greater than \$100,000 | Yes | 15 years | 5-100 years | None |
| Buildings & Building Improvements | 2 | 2000 | Greater than \$100,000 | Yes | 30 years | 5-100 years | None |
| Motorized Vehicles | 3 | ALL | Greater than \$5,000 | Yes | 5 years | 5-10 years | None |
| Equipment, Furnishings & Weapons | 4 & 6 | ALL | Greater than \$5,000 | Yes | 7 years | 1-25 years | None |
| Works of Art, Historical Treasures | 7 | 7000 | Greater than \$5,000 | No | N/A | N/A | N/A |
| Infrastructure | 8 | 8000 | Greater than \$100,000 | No or Yes | N/A | N/A | N/A |

Chapter 6 PROPERTY ACQUISITIONS

The objectives of this chapter are to ensure that agencies record all property acquisitions at the proper value and recorded at the proper time.

There are various methods by which properties may be acquired. The method of acquisition should provide the department with the basis for determining the value of the property. This section presents the following topics related to property acquisitions:

- Acquisition Value of State Property
 - Valuation Methods
 - Timing of Recordation
 - New Acquisitions
-

Acquisition Value of State Property

State property should be recorded at cost or at estimated cost if actual cost cannot be determined. This section presents the method to be used to determine state property value for items acquired by the following:

- **Purchased Property** - All expenditures incurred should be included to determine the basis of the item. Such charges typically include: invoice or contract price; freight and/or transportation charges; installation costs; legal costs directly attributable to the item; taxes; professional fees (including title and survey cost); site preparation costs; and cost of necessary easements and right-of ways.
- **Donations or Payment of a Nominal Sum (which is not reflective of the property's true value)** - Shall be valued at their *fair market value* or *estimated fair market value* at the time of acquisition plus all other cost incurred to place the asset in its intended location and condition for use.
- **Fabricated or Constructed Property** - All cost incurred while the item was being constructed should be recorded including but not limited to the following: insurance premiums; interest expense; engineering, architectural & other fees; project management cost; in-house supervision & overhead expense; & component equipment cost.
- **Trade-in** - Property acquired with trade-in of another property, shall be valued at the purchased price and all expenditures incurred, *not including the trade-in credit*.
- **Forfeiture or Condemnation** - Property acquired in this manner should be valued at the lessor of 1) the items' fair value at the date of forfeiture or, 2) the amount owned by the borrower plus cost incurred by the State to obtain the forfeiture and to put the item into service.
- **Capital Lease** - Property acquired in this manner shall be valued at an amount that is equal to the present value at the beginning of the lease term of the minimum lease payments (excluding costs to execute the lease and interest payments).
- **Transferred Property** - Property transferred from other state agency shall be recorded at the value at which the item was recorded by the losing agency.

Valuation Methods

The most desirable method of valuation is original (historical) cost. This data can be found by retrieving original invoices, purchase orders, check copies, contracts, minutes, or auditors work papers. However, if the agency is **unable to establish original cost** after a reasonable expenditure of effort, the agency can rely on estimated original cost data. Methods available for estimating original cost are:

- engineering studies; catalogue prices; vendor price list;
- internal appraisal; external appraisal;
- comparing with similar assets for which the cost is known; or
- Calculating the current replacement cost of a similar property and deflating this cost through the use of price-level indexes to the acquisition year (or estimated acquisition year if the actual year is unknown).

Donation or payment of a nominal amount should be based on either:

- **Fair market value**, which is the amount the property could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale; or
- **Estimated fair market value**, which may be calculated from manufacturers' catalogs or price quotes in periodicals, recent sales of comparable assets, or other reliable information.

These sources of information on different methods of valuing property are not designed to be all-inclusive but to provide the agency with some acceptable methods of ascertaining the value of acquired items. **The agency should maintain all documentation used to determine the value of the property for audit purposes.**

Timing of Recordation

Newly acquired property **shall be recorded in the Fixed Asset Inventory System (FAIS) in the quarter of the fiscal year** the agency receives the property or when the agency assumes responsibility for maintaining the property. This applies to new purchases, capital lease, donated or transferred property. Supplies shall be recorded in the agency's internal control listing.

Constructed assets shall be transferred from Construction in Progress account to the related Building, Building Improvement, Land, Land Improvement, Infrastructure, or Equipment account when they become operational and **shall be recorded in the FAIS in the quarter of the fiscal year is operational**. Constructed buildings, for example, may be assumed to be operational when an authorization to occupy the building is issued regardless of whether final payments are made (adjustments will be required to record actual cost).

When recording the property in the FAIS, the property's acquisition date is based on the State's Fiscal Year (July 1 through June 30).

New Acquisitions

New property acquisitions should be recorded in the Fixed Asset Inventory System (FAIS) if the item meets the inventory-reporting threshold, is theft sensitive, or if the designated property custodian determines it is a controlled item. Upon notification of receipt, property management personnel will inspect the item, record the item's physical condition and other characteristics, and tag the item with a unique inventory decal number, decals are not required for controlled items. Receiving and inspection activities are the responsibility of the receiving agency.

All property inventory information is recorded on the Detail Inventory of Property SPO Form 17A and is forwarded through the department's fiscal or administrative office to the DAGS, SPO, Inventory Management Office for review and subsequent entry into the Fixed Asset Inventory System.

Departments must be certain that the acquisition value reported on the SPO Form 17A does not represent a partial payment only. All payments associated with the acquisition of the property should be recorded in the FAIS.

Donated property is not reported in FAMIS and therefore, will not appear on the FAMIS financial reports. Departments will need to develop their own internal policies and procedures to ensure that donated items are identified and properly recorded in the Fixed Asset Inventory System.

Chapter 7 TRANSFER OF PROPERTY

Departments and agencies should be concerned about saving public monies. This can be accomplished by transferring usable property that is excess to their needs to other state agencies. This chapter provides the guidelines and is presented as follows:

- Excess State Property
 - SPO, Excess State Property List and SPO Form 19
 - Transfer of Property SPO Form 26 - purpose
 - Transfer of Property SPO Form 26 - instructions
-

Excess State Property

Excess State Property means any property owned by the State of Hawaii that has a remaining useful life but is no longer required by the custodial department or agency.

Responsibilities of Departments or Agencies - Section 3-130-10, HAR

- To obtain maximum utilization and to minimize the procurement of new items, department and agency shall be responsible for making excess state property available to other departments/agencies.
 - Each department or agency shall to the maximum extent practicable, fulfill its requirements for property by obtaining excess property from other departments or agencies instead of initiating a new procurement.
-

Procedures:

1. Transfer the property to other activities within your Division and Department.
2. Transfer to other Departments or Agencies.

State Procurement Office (SPO), Excess State Property List

Agencies may list their excess property on this listing, which is a consolidation of property submitted by state agencies on the SPO Form 19, Excess State Property. Inventory Management Office distributes this listing monthly to all State Departments.

This list is also available on the SPO web page at spo.hawaii.gov; for state & county personnel; programs for state & county personnel; inventory management & excess property.

The listed properties are available to any State agency on a first come basis. Any state agency interested in a listed item should call the contact person and arrange to see the item. If the agency accepts the item, the custodial agency will initiate the Transfer of Property, SPO Form 26. Transporting the item is the responsibility of the gaining agency.

This excess property list will be active until the ending date. For any item that has not been transferred by the ending date, the custodial agency shall follow the process for disposal of surplus state property.

The Excess State Property Form is available in the SPO website under forms.

Chapter 7 TRANSFER OF PROPERTY

**STATE OF HAWAII
EXCESS STATE PROPERTY**

This form is to be used for property that has a remaining useful life but is no longer required by the custodial agency and is available for transfer to other State department or agency. The item(s) will be consolidated into the SPO, Excess State Property List, which is listed on the SPO web page on the 20th of each month. This list will be active for 30 days, if no takers, the custodial agency shall follow the sequence for disposal of surplus state property. Please submit this form by the 15th to be included in that months' listing.
Submit electronically to inventory.management.office@hawaii.gov
 (May be emailed directly to IMO in Excel format. Check with your FO/ASO)

| DEPARTMENT: | | | DATE: | |
|---------------------------|--|-------------|-------------------|--------|
| DIVISION / AGENCY: | | | | |
| CONTACT PERSON: | | | PHONE NO.: | |
| Y | DESCRIPTION OF PROPERTY (NOUN / MAKE / MODEL / SERIAL NUMBER) | ACQ DATE | ACQ COST | ISLAND |
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SPO Form-19 (Rev.03/14)

Transfer of Property SPO Form 26

This form is used to record all state property that is transferred from one account (Org Code) to another. The account transferring the property will assign the transfer document (TD) number and a document date to the form. The TD number must appear at the end of each item's description of the transferring agency's SPO Form 17-A, in order to remove the item from their inventory record and to establish audit trails.

Accountability of property listed on the SPO Form 26 remains with the losing property custodian until receipt of a signed copy, acknowledging receipt from the gaining property custodian. Upon receipt of such signed copy, the losing custodian will immediately drop accountability of the items as transfers-out to another Org Code account on the current quarter SPO Form 17-A (attached a copy of the SPO Form 26). Conversely, the gaining property custodian will immediately pickup accountability of the items as transfers-in form another Org Code account on the current quarter SPO Form 17-A (attached a copy of the SPO Form 26).

The gaining property custodian should approve the SPO Form 26 prior to receiving the item(s). To confirm physical receipt of the item(s), the SPO Form 26 should be signed by the receiving person during pick-up or delivery of the item(s).

The SPO Form 18, Transfer of Property is available in the SPO website under forms.

Instructions Transfer of Property SPO Form 26 - sample on Page 7-4

Losing Property Custodian to Fill-in 1 to 8

1. Transfer Document Number – For filing & referencing (FY03 = TD03-1, TD03-2, etc.)
2. Date Document was Prepared and Page number of pages.
3. Name of Department, Division and Branch.
4. Dept., Div., Sub-Div., Island, and Fund Codes of the losing agency.
5. Signature and date of losing property custodian.
6. Type name and position of losing property custodian.
7. Columns 1 to 7 – Location, Maint. Control No., Qty., Fiscal Year, Cost, & Decal No., for each item as recorded on your current printout.
8. Name of gaining Department, Division and Branch.
9. Number of copies and distribution.

Gaining Property Custodian to Fill-in 10 to 14

10. Dept., Div., Sub-Div., Island, and Fund Codes of the gaining agency.
11. Signature and date of gaining property custodian.
12. Type name and position of gaining property custodian.
13. Location, Item Class Codes and Decal Number.
14. Signature, Print Name, Phone Number of person picking up item(s); Date picked up.
15. Distribution after signed by gaining property custodian

TRANSFER OF PROPERTY

TRANSFER DOCUMENT NO.: 1
(Losing Property Custodian assigns Transfer Document No.)

DATE DOCUMENT PREPARED 2

FROM: LOSING DEPARTMENT / DIVISION / BRANCH / JURISDICTION
3
4
Codes: Dept. Div. Sub-div. Island Fund
I certify that all property listed hereunder and attachments has been transferred to the Gaining Property Custodian shown in the adjoining box.
5
Losing Property Custodian Signature Date
6
Type Name and Title of Property Custodian

TO: GAINING DEPARTMENT / DIVISION / BRANCH / JURISDICTION
8
10
Codes: Dept. Div. Sub-div. Island Fund
I acknowledge receipt of & assume accountability for all property listed hereunder and attachments.
11
Gaining Property Custodian Signature Date
12
Type Name and Title of Property Custodian

Table with 10 columns: (1) LOSING CUST. LOC. CODE, (2) MAINT CONTROL NUMBER, (3) QTY, (4) DESCRIPTION OF PROPERTY, (5) FIS. YEAR ACQU IRED, (6) ORIGINAL COST OF PROPERTY, (7) LOSING CUSTODIAN DECAL NUMBER, (8) GAIN. CUST. LOC. CODE, (9) GAINING CUST. ITEM CLASS, (10) GAINING CUSTODIAN DECAL NUMBER. Includes a TOTAL row at the bottom.

THE ABOVE ITEM(S) WERE INSPECTED & RECEIVED BY: 14 DATE: 13

Signature Print Name Phone No. Distribution - LOSING CUSTODIAN (Original & 3 Copies) 9 Distribution - GAINING CUSTODIAN (Sign & Complete) 15

* May be emailed directly to inventory.management.office@hawaii.gov in PDF format (check with your FO/ASO).
LOSING CUSTODIAN MUST FOLLOW-UP INSURING DOCUMENT IS COMPLETED BEFORE REMOVAL FROM INVENTORY LIST.

Chapter 8 PROPERTY DISPOSITION

The objectives of this chapter are to ensure that state property is disposed in a manner that is approved by the Hawaii Administrative Rules. The chapter is presented as follows:

- The Disposal methods of Surplus State Property
 - Exceptions to Chapter 3-130, HAR; Disposal Application Approval Authority
 - Disposal Application Rules & Procedures; Certificate of Disposal
 - Disposal Application format for discarding, trade-in, sale & donation; Samples
 - Rules for Lost , Stolen or Damaged State Property; Format and Sample
-

THE DISPOSAL METHODS OF SURPLUS STATE PROPERTY

Surplus State Property means any property has no use to the State. Usable property must go through the excess state property process before this disposal process.

NOTE: All methods require an approved Disposal Application before the action.

1. Trade-in for new replacement item.

The Head of the Department shall approve the trade-in based on the urgency of need by other state governmental units, or whether the trade-in value is expected to exceed the value realized through the sale of the property.

2. Disposal of Property to State Surplus Property Office, which may accept or refuse the property.
3. Sale through Competitive Sealed Bids, Public Auctions, Established Markets, or Posted Prices. **(Refer to HAR chapter 3-130-10(a)(2)(C) for procedures)**
 - No weapon shall be sold or given to any individual. Any weapon, if not transferred to another statutorily authorized state agency, shall be traded or sold to a federally licensed firearm dealer or donated to the local police department. Supporting documents shall be attached to the disposal application or certificate of disposal.
4. Sale in accordance to HAR chapter 3-130-10(a)(2)(C) or Dispose to dealers for recycling, salvaging or scrap. *Provide the recycling company/event information.*
5. Donation to City or County within the State or to nonprofit tax-exempt charitable organization for poor or needy. Provide written justification on how the donation would be advantageous to the State. **(Refer to HAR chapter 3-130-10(a)(2)(E) for more detailed information)**
6. Cannibalize usable parts and/or Destruction, Disposal in Trash bin, Incinerator or Landfill. *If the parts were to be cannibalized by the State agency, provide a list of usable parts that were kept and the method of disposal for each unusable parts. For Disposal in Trash bin, Incinerator or Landfill, provide the exact location and/or address.*

All State of Hawaii decals or markings shall be removed.

Exceptions to Chapter 3-130, Hawaii Administrative Rules

If any requirement of Chapter 3-130, HAR on Inventory Management results in undue hardship for the agency, the head of the department may grant, in writing an exception to that requirement if the head of the department determines such action to be in the best interest of the State. Each exception granted by the head of the department shall be by written determination approved by the administrator of the state procurement office.

Disposal Authority

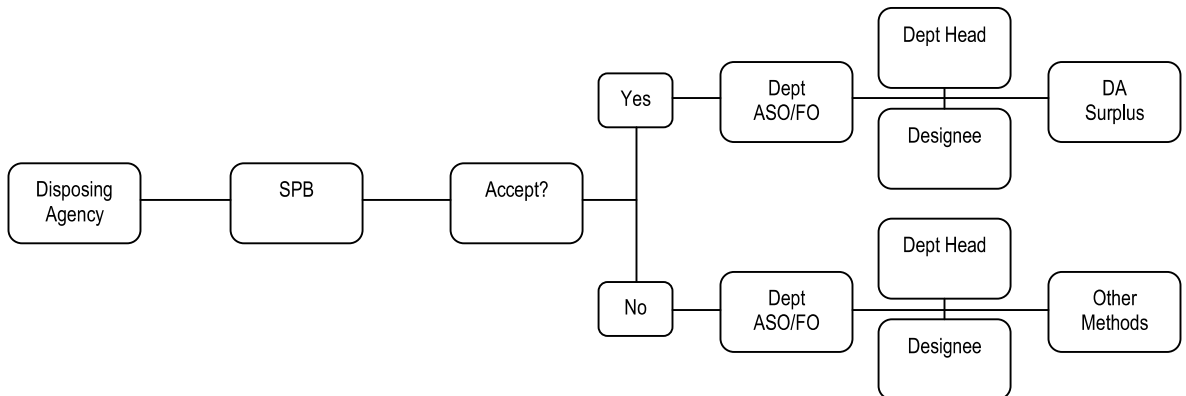
The disposing agency shall contact the Surplus Property Office to offer the state property, **prior** to preparing a Disposal Application for approval. In the event that Surplus Property Office accepts the offer, the disposing agency shall prepare the Disposal Application (DA) with "Disposed to Surplus Property Office" as the proposed method of disposal. The disposing agency shall assign a disposal number (date of the application may be used) and is required to maintain records of all approved DA.

Whenever any designated property custodian desires to dispose or remove any state property from their inventory records, other than transfer to another state agency, **before any disposal action may occur, the designated property custodian must submit a written DA** to the following individuals according to the following requirements:

Authority to approve disposal of state property:

1. Department Head *(shall not be delegated to anyone else)*.
 - Submit written disposal application for the following state property:
 - a. All non-expendable state property having a unit cost of \$1,000 or more and a useful life of more than one year.
 - b. Weapons, Works of Art, Historical Treasures, Land, and Interest in Land.
 - Before submittal of disposal application for Land and Interest in Land, disposal approval must be obtained from the Department of Land and Natural Resources, unless the agency is exempt by statutes.
 - c. Lost, stolen or damaged state property having a unit cost of \$500 or more.
2. Department Head or Department Designee.
 - Submit written DA for the following state property:
 - a. All state property having a unit cost below \$1,000, including supplies, except weapons, Works of Art, Historical Treasures, Land, and Interest in Land.
 - b. Lost, stolen or damaged state property with a unit cost less than \$500.

The disposal application should be similar to the format submitted to the Department Head. The following flow chart provides a general guideline for the disposal process:



MAINTAINING THE RECORD:

The disposing agency shall also maintain a record that shows the DA has been offered to Surplus Property Office for audit purposes.

The record shall include at a minimum:

- 1) Date property was offered to Surplus Property Office;
- 2) Name of Surplus Property Office personnel who was contacted;
- 3) Result of the offer; and
- 4) Name with signature of the disposing agency personnel who contacted Surplus Property Office making the offer.

In order to make it easier for the department or agency to keep track and properly manage disposal records, this information may be integrated in the DA package by submitting all required documentation, as stated on the Surplus FAQs (<https://spo.hawaii.gov/faqs/>).

For state property with a unit cost of \$1,000 or more, and weapons, works of art, historical treasures, land, interest in land, and lost, stolen or damaged state property having a unit cost of \$500 or more, proper records include attaching and submitting the following documents:

- 1) A copy of approved DA, including Surplus Property Office information;
- 2) The completed Certificate of Disposal (SPO-034); and
- 3) The detailed inventory property form (SPO-017A) for the disposing agency quarterly update.

OVERSIGHT OF COMPLIANCE

Pursuant to HRS §103D-1204, the head of the department, or the head of any board, commission, agency, bureau, or office of the State shall be responsible for the accountability, protection, maintenance, and proper use of all state property pertaining to their office or department. Thus, the Department Heads shall be responsible to ensure the conformity and compliance of their departmental inventory management and procedures with HRS §103D and HAR §3-130, including but not limited to ensuring that all state property is disposed in the approved methods and manners.

- The law imposes fine or imprisonment penalties to any officer, member of a public board, assessor, or other person who fails to perform any of the duties imposed upon the person.

Disposal Application - Rules and Procedures

1. Lost, stolen, or damaged items shall not be reported on the same disposal application with regular disposal.
2. Upon receipt of the disposal application, the Department Head or Department Designee shall do one or more of the following:
 - Evaluate the application and may request for further information;
 - Grant or refuse the permission requested;
 - Direct disposition in such other manner as determined to be in the best interest of the State.
3. Upon completion of transaction or destruction, the applying agency shall complete the Certificate of Disposal, except for lost or stolen items, and may forward one copy to the Agency's Fiscal Office.
4. The applying agency shall attach the approved lost, stolen or damaged disposal application, and its completed certificate of disposal, to its SPO-017A in order to update the applying agency's inventory listing. The Surplus Property Office information is required for damaged items.
5. Records of disposal applications and actions taken shall be kept at the applying agency and the applying department's fiscal office. Records are subject to Audit.

Certificate of Disposal SPO Form 34

This form is used to certify that the items were disposed in the manner specified on the approved disposal application. A person not involved with the accountability of the property shall witness the disposition.

CERTIFICATE OF DISPOSAL

Dept Application No. _____

Department

Division / Agency / Activity

I certify that I have participated in or witnessed the disposal, trade-in or sale of all items as approved on the above-referenced application and acknowledge that any mark or decal indicating State of Hawaii ownership has been removed or eradicated.

Date: _____

Signature of Disinterested Participant/Witness

Type Name and Title

Note: ***A disinterested participant or witness is a person other than the Head of the Department/Agency; Custodian of the Property; Personnel engaged in the maintenance of accountable records for the custodian; or Person by virtue of his/her position supervises or is responsible for the proper operation of the activity in which the custodian or property is located.***

I certify that, as the property custodian of the above Department/Agency/Activity, I have personal knowledge that the property involved has been disposed in the approved manner, and that such property has not been diverted or converted to use other than in the manner approved.

Date: _____

Signature of Property Custodian

Type Name and Title

Distribution:

One completed copy - The head of the department

One completed copy - Applying Agency's Administrative Services or Fiscal Office

Original Copy - Applying Agency

To remove the item(s) from the State inventory system, a completed copy must be attached with a copy of its approved disposal application when submitting the quarterly detail inventory of property (SPO-017A) to SPO, Inventory Management Office.

Chapter 8 PROPERTY DISPOSITION

Disposal Application - Format for Discard, Trade-in, Sale & Donation

(Your Department Letter Head)

DATE:

TO: _____, Department Head,
Department Name

SUBJECT: DISPOSAL OF STATE PROPERTY

Statement: "Application is hereby made for the disposal of government property under my custody and control. Pursuant to Chapter 3-130, HAR, I do solemnly swear and affirm the accuracy of this application."

1. Property Custodian's signature, official position, phone no. & location of property.
2. Property Information: Complete description as shown on the current inventory printout;
3. Present condition and estimated value of the property;
4. Reason for requesting to delete or dispose of the property;
5. Proposed method of disposal;
 - a. If an item is to be "Traded-in" for new equipment, provide the following information: vendor's name, total cost of the new item, & trade-in allowance.
 - b. If an item is to be "Sold", per HAR§3-130-10(a)(2)(C), provide the following information: list of names & offers from interested parties; the party purchasing the property & amount; & if applicable, a copy of the advertisement. If the information is unavailable when submitting the disposal application, it shall be provided with submission of the Certificate of Disposal, SPO Form 34.
 - c. If an item is to be "Donated", per HAR§3-130-10(a)(2)(E), provide the following information: written justification on how the donation would be advantageous to the State, and the organization to receive the donation: (i) City or County agency within the State; or (ii) nonprofit tax-exempt charitable activity for poor or needy.
 - d. If an item is to be "Sold in accordance to §3-130-10(a)(2)(C) or Disposed for Recycling, Salvaging or Scrap", provide the following information: name of the party purchasing or disposing the property & the amount offered for the property.
 - e. If an item is to be "Discarded", state the means of disposal, e.g. "To be cannibalized for usable parts or destroyed and disposed in trash bin, or sent to the local incinerator or landfill." If the parts were to be cannibalized by the State agency, provide a list of usable parts that were kept and the method of disposal for each unusable parts.
For Disposal in Trash bin, Incinerator or Landfill, provide the exact location and/or address.

Chapter 8 PROPERTY DISPOSITION

Disposal Application - Sample for Discard and Recycling

STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES
Honolulu, Hawaii
August 15, 2002

To: <Director>, Department Head
Department of Human Services

Subject: DISPOSAL OF STATE PROPERTY

| | |
|--|-------------|
| DISPOSAL APPROVED | |
| Date: August 23, 2002 | |
| <i>Director</i> | |
| <small>Department Head, Department of Human Services</small> | |
| Application No. | 0083 |
| Date: August 21, 2002 | |

Application is hereby made for the disposal of government property under my custody and control. Pursuant to Chapter 3-130, HAR, I do solemnly swear and affirm the accuracy of this application.

1. John A. Doe.
John A. Doe, Supervisor, Phone 595-6756
Human Services Division
Location of Property: 123 Kapiolani Blvd, Honolulu, HI. 96819

2. Description of the Property: ORG CODE: **35 - 301**

| | <u>PC</u> | <u>Loc</u> | <u>Cntl No</u> | <u>Item Cl</u> | <u>Qty</u> | <u>Description</u> | <u>FY</u> | <u>Acq Val</u> | <u>Decal</u> |
|----|-----------|------------|----------------|----------------|-----------------|-----------------------|-----------|-----------------|--------------|
| a. | 4 | 001 | 3000120 | 3224 | 1 | DESK EXEC WOOD | 88 | 1,532.25 | K40001 |
| b. | 4 | 001 | 3000230 | 3375 | 1 | CPU IBM PS2-386 13424 | 92 | 1,275.00 | K40555 |
| c. | 4 | 001 | 3000240 | 3313 | <u>1</u> | CPU IBM PS2-386 13423 | 92 | <u>1,295.00</u> | K40651 |
| | | | | | TOTAL: <u>3</u> | | TOTAL: | <u>4,102.25</u> | |

3. Present condition and estimated value of the property;

- a. Desk is termite eaten - no value.
- b. IBM computer is broken and beyond economical repair - no value.
- c. IBM computer is working - no value.

4. Reason for wishing to delete or dispose of the property;

- a. Desk is termite eaten and beyond economical repair.
- b. IBM computer is broken and beyond economical repair.
- c. IBM computer is obsolete and will not handle our program needs. It was listed on the SPO, Excess State Property List dated May 20, 2002, with no interested agency.

5. What is the proposed method of disposal?

- a. Desk will be taken to the County Landfill for disposal – all decals will be removed.
- b. & c. Computers will be sent to Island Recycling Inc for recycling – all decals will be removed.

Chapter 8 PROPERTY DISPOSITION

Disposal Application - Sample for Trade-in

STATE OF HAWAII
DEPARTMENT OF
HEALTH
Honolulu, Hawaii
August 16, 2002

| | |
|--|------------------------|
| DISPOSAL APPROVED | |
| Date: August 23, 2002 | |
| <i>Director</i> | |
| <small>Department Head, Department of Health</small> | |
| Application No. | 0093 |
| Date: | August 22, 2002 |

To: <Director>, Department Head
Department of Health

Subject: DISPOSAL OF STATE PROPERTY

Application is hereby made for the disposal of government property under my custody and control. Pursuant to Chapter 3-130, HAR, I do solemnly swear and affirm the accuracy of this application.

1. John A. Adams,
John A. Adams, Supervisor, Phone 581-6756
Health Office, Oahu Division
Location of Property: 729 Oahu Street, Honolulu, HI. 96719

2. Description of the Property: ORG CODE: **15 - 501**

| <u>P</u> | <u>Loc</u> | <u>Cntl No</u> | <u>Itm Cls</u> | <u>Qty</u> | <u>Description</u> | <u>FY</u> | <u>Acq Val</u> | <u>Decal</u> |
|----------|------------|----------------|----------------|------------|-----------------------|-----------|----------------|--------------|
| 4 | 002 | 3000230 | 3205 | 1 | COPIER XEROX 820 #498 | 95 | 1,535.25 | H4000551 |

3. Present condition and estimated value of the property;

Broken, repair estimate \$1,100. Estimated value is \$200.00 trade-in offer.

4. Reason for wishing to delete or dispose of the property;

The copier is broken and beyond economical repair.

5. Propose method of disposal: Trade-in for new equipment - Xerox Corporation

| | |
|-----------------------------------|---------------|
| Cost of new Xerox Mdl 250 copier: | \$2,425.00 |
| Trade-in offer: | <u>200.00</u> |
| | 2,225.00 |
| Tax: | <u>89.00</u> |
| Net Cost: | \$2,314.00 |

Lost, Stolen or Damaged State Property

Provisions of Section 3-130-8, Hawaii Administrative Rules

1. The theft or vandalized of state property shall be immediately reported to the local police department or if appropriate the State Attorney General, Investigation Division.
2. The state governmental unit shall report all lost, stolen, or damaged equipment within ten days after discovery of the loss to the designated property custodian.
3. The designated property custodian shall conduct an investigation of the incident and initiate the appropriate action to prevent future loss.
4. The property custodian shall submit a disposal application to the Department Head in accordance with section 3-130-11(c).

For property with a unit cost of less than \$500 (except weapons, Works of Art, Historical Treasures, Land, and Interest in Land), the disposal application may be
⇒ submitted to the Department Head or Department Designee.

5. Any such equipment deleted from the inventory that is subsequently located shall be added to the inventory.

For Damaged State Property, the method of disposal of the damaged item shall be included on the submitted Damaged State Property disposal application package.

Chapter 8 PROPERTY DISPOSITION

Disposal Application - Format Lost, Stolen or Damaged State Property

(Your Department Letter Head)

DATE:

TO: _____, Department Head
Department Name

SUBJECT: DISPOSAL OF STATE PROPERTY

Statement: "Application is hereby made for the disposal of government property under my custody and control. Pursuant to Chapter 3-130, HAR, I do solemnly swear and affirm the accuracy of this application."

1. Property Custodian's signature, official position, phone no.& location of property.
 2. Property Information: Complete description as shown on the current inventory printout;
 3. Condition and estimated value of the property before the loss;
 4. Reason for requesting to delete or dispose of the property;
 5. Date & explanation of the circumstances surrounding the loss, theft or damage;
 6. Describe what internal controls and security measures in effect prior to the loss, theft or damage;
 7. Explain your opinion as to the cause which led to the loss, theft or damage;
 8. Description of internal controls and security improvements to be implemented to prevent or minimize future losses;
 9. Indicate whether police or Attorney General's office was notified, and if so attach any supporting documents.
- ⇒ **The justification or statement of the circumstances surrounding the loss and description of internal controls and security improvements to be implemented must be sufficient to satisfy future audits and inspection.**

Chapter 8 PROPERTY DISPOSITION

Disposal Application - Sample Lost State Property

STATE OF HAWAII
DEPARTMENT OF _____
WAILUKU, MAUI, HAWAII 94793
April 24, 2002

TO: <Director>, Department Head
Department of _____

SUBJECT: DISPOSAL OF STATE PROPERTY

| | |
|--|-------------|
| DISPOSAL APPROVED | |
| Date <u>May 5, 2002</u> | |
| <i>Director</i> <small>Department Head, Department of _____</small> | |
| Application No. | 1182 |
| Date: <u>May 4, 2002</u> | |

Application is hereby made for the disposal of government property under my custody and control. Pursuant to Chapter 3-130, HAR, I do solemnly swear and affirm the accuracy of this application.

1. **John B. Doe**
John Doe, Maui, Office Manager Phone (808) 235-5678
Property location: State Office Building Wailuku, Maui
2. Description of the Property: Organization Code: 15-003

| LOC Code | PC | Maint. Control No. | Item Class | QTY | DESCRIPTION | Fiscal Year | Original Cost | Decal Number |
|----------|----|--------------------|------------|-----|-------------------------------|-------------|---------------|--------------|
| 001 | 4 | 2015400 | 3225 | 1 | CABINET FILE LATERAL 6 DR LGL | 89 | 589.00 | K4019577 |
| 001 | 4 | 2015480 | 3375 | 1 | CPU IBM 286 SN 23426 W/MON/KB | 90 | 1,858.50 | K4019589 |
| 001 | 4 | 2015540 | 3221 | 1 | CHAIR EXEC WOOD | 86 | 520.50 | K4000251 |
| 001 | 4 | 2015590 | 3223 | 1 | DESK EXEC WOOD | 86 | 780.50 | K4000252 |
| 001 | 4 | 2016080 | 3350 | 1 | METER MINI DIGITAL PH59999 | 82 | 685.25 | K4000012 |
| TOTAL | | | | 5 | | TOTAL | 4,433.75 | |

3. Condition and estimated value of the property prior to the loss: Unknown
4. Reason for requesting to delete or dispose of the property: Unable to Locate
5. Date and explanation of the circumstances surrounding the loss:
The losses were discovered in March 2002, when the new Account Clerk III took the annual physical inventory for fiscal year 2002.
6. Internal controls and security measures in effect prior to the loss:
Departmental inventory policies & procedures which were not adhered to.
7. Conclusion or opinion as to the cause which led to the loss:
After searching the different offices, questioning personnel, and searching old inventory records dating back to 1992. It was concluded that these old items were either discarded or transferred to other state agencies without proper documentation.

Disposal Application - Sample Lost State Property (Continued)

<Director>, Department Head

April 24, 2002

Page 2

8. Internal controls & security improvements to be implemented to prevent or minimize future losses: In March 2002, after discovery of heavy losses, the following new internal controls were implemented to prevent future losses.
 - a. An inventory position was assigned to each location, responsibility includes: Accountability of the equipment in their location; Assuring procedures are being followed; Ensuring the office is locked when unoccupied & after hours.
 - b. Implementation of a log book to control the movement of equipment. This book contains the description of the equipment; date it was moved & where it was moved to: & the responsible inventory person in the new location.
 - c. Implementation of a transfer log book. All transfers from the different programs are to be documented in this book and approved by the custodian. Transfers to another state agency will be documented on SPO Form 18.
 - d. A better method of handling the decal numbers was also implemented. The Account Clerk III will give out all decals & keep a log containing decal assignment; the description of the equipment and cost. The programs were instructed that with the decals, a label must also be placed on the equipment with the same information that is in the decal book. This is done to ensure some kind of identification in case the decal comes off the equipment.
 - e. A memo was sent to all supervisors and employees advising of the new inventory procedures and reminding them that no equipment is to be transferred or discarded without proper documentation including the names of the person handling the equipment inventory control.
9. Statement whether the police or attorney general's office was notified, and if so attach any supporting documents to the application:

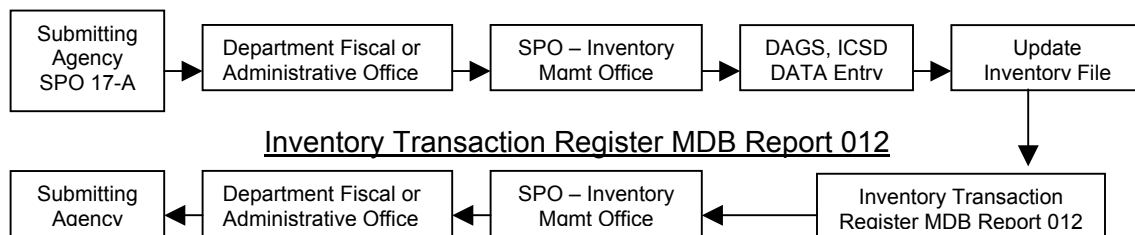
The police and/or attorney general report is attached.

Chapter 9 INVENTORY UPDATE PROCESS

This chapter defines the process to update an agency's inventory account, which is stored in the DAGS Fixed Asset Inventory System (FAIS). An agency inventory account is identified by the five digit Organization Code (ORG Code), consisting of the Department (DEP), Division (DIV), Sub-division (S/D), and Island (ISL) Codes, which is found on each recorded item of the agency's Annual Inventory Report of Property, MDB Report 020 printout.

The agency's designated property custodian submits their SPO Form 17-A (Detail Inventory of Property) to their department fiscal or administrative office, who forwards the form to the SPO Inventory Management Office (IMO), reporting all property acquisition and changes to their master inventory balances. IMO audits the transactions for legality and coding accuracy, makes corrections, and forward the form to DAGS, ICS Division for keypunching and subsequence updating of the property file at the end of each quarter. IMO, in turn, provides the designated property custodian with an Inventory Transaction Register (MDB Report 012), which serves as the official posting record and is to be retained by the designated property custodian as its source document for audit purposes.

FLOWCHART SPO Form 17-A



This chapter is presented as follows:

- SPO FORM 17-A, DETAIL INVENTORY OF PROPERTY
 - Description; Frequency; Special Instructions Page 9-2
 - SPO Form 17-A , Instructions Page 9-3 to 9-10
 - Island Codes and Fund Codes Page 9-5
 - Maintenance Control No. – Instructions Assignment Page 9-6
 - Disposal Codes Page 9-8; Acquisition Codes Page 9-10
 - Property and Item Class Codes Pages 9-11 to 9-14
 - SPO Form 17-A , Samples
 - ORG & Location Code Header Title Page 9-15
 - Adding Property: Purchases, Donation, Transfer-in, Phy. Inv.–Gains Page 9-16
 - Disposals Page 9-17, Transfer-out, Duplicate Items, Declass to Supplies Page 9-18
 - Location Change Page 9-19
 - Assembly & Disassembly of Components Page 9-20 & Page 9-21
 - Organization Code, Property Code, & Maint. Control No. Corrections Page 9-22
 - Correction to: Fund Code, Item Class Code, Quantity, Fiscal Year, Acquisition Carrying Value and Decal No. Pages 9-23 to 25
- MDB REPORT 012 INVENTORY TRANSACTION REGISTER
 - Description; Frequency; Distribution; Instructions Page 9-26
 - MDB REPORT 012 – INSTRUCTIONS Pages 9-27 & 9-28
 - MDB REPORT 012 – ERROR CODES Page 9-29

SPO FORM 17-A, DETAIL INVENTORY OF PROPERTY

Description

The SPO Form 17-A is used to report all transactions (additions, deletions, removals, transfers, losses, and changes) during the 1st, 2nd, 3rd and 4th quarters. To spread the keypuncher workload, it is requested that agencies submit their SPO Form 17A during the quarter and do not wait until the end of the quarter.

One SPO Form 17-A may be prepared for multiple ORG Code (5-digit) accounts as long as they are managed by the same property custodian. When submitting the SPO Form 17-A, the agency needs to attach all applicable transfer documents (form SPO-026), any applicable approved disposal applications with completed certificate of disposals (form SPO-034) for a unit cost above \$1,000, and any applicable approved lost, stolen or damaged disposal applications for a unit cost below and above \$500.

Frequency: Quarterly.

1st Quarter - July, August and September. Submit to IMO by October 15th. (One copy only)

2nd Quarter - October, November and December. Submit to IMO by Jan 15th. (One copy only)

3rd Quarter - January, February and March. Submit to IMO by April 15th. (One copy only)

4th Quarter - April, May and June. Submit to IMO by July 15th. (One copy only)

Special Instructions

Samples of typical transaction processed by the inventory personnel are shown on Pages 9-15 through 9-25 of this chapter. If a unique situation occurs where the transaction are not covered in the samples provided or when correct treatment or coding of certain transactions are in doubt or questionable, it is recommended that this matter be discussed with SPO, Inventory Mgmt. Office at inventory.management.office@hawaii.gov or 586-0574, for resolution before processing the transaction to prevent possible rejection or subsequent need to correct the posted record.

When processing inventory transactions on the SPO Form 17-A, all data fields must be completed, including the item classification through the decal number fields. This will allow the transaction to be recorded completely on the Inventory Transaction Register (MDB 012) and eliminate the need to refer back to the Annual Inventory Report of Property (MDB 020) listing.

Op/Rec Code D3 transactions will be processed only when corrections to ORG Codes, Property Codes, Location Codes, or Maintenance Control Numbers are required. In this connection, when these D3 transactions are processed, the companion Op/Rec Codes A3 pickup transactions reflecting the gaining ORG Codes, Property Codes, Location Codes or Maintenance Control Numbers, will be listed logically on the next available line, below the D3 transactions, of the SPO Form 17-A to simplify review and reduce confusion.

For ready reference and information for personnel other than the present individual preparing the SPO Form 17-A, every effort should be made to group similar types of transaction together on the form and include a explanatory caption above the first transaction, as depicted on the transaction samples shown on pages 9-15 through 9-25. This will also simplify and reduce keypunching errors by the Data Entry personnel. In the case of Accounting-Gains and Losses, however, a short explanatory reason will be included in parenthesis after the caption.

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - INSTRUCTIONS

(Actual size is Legal 8-1/2 x 14)

STATE OF HAWAII
DEPT. OF ACCOUNTING & GENERAL SERVICES
DETAIL INVENTORY OF PROPERTY
SPO-017A (REV 03/14)

Date Prepared 3

Classification of Property 1 DEPT. OF ACCOUNTING & GENERAL SERVICES 2 Quarter Ended 4 PAGE 3 OF 4

OP CODES
A - Add
C - Change
D - Delete
X - Removal

REC CODES
1 - Org/Loc Header Title
3 - Detail Inventory

| DEPARTMENT / DIV. / SUB-DIV. / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | | PREPARED BY = NAME, PHONE | | PURCHASED FROM=APRN SYMBOL | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | | | | |
|--|-----|--------------------|-----|---------|---------------------------|------|----------------------------|----------|----------------------------|--|-------|---|-------|--------------|-------------|-------|----|-------|-------|
| 5 | | 6 | | | 7 | | 8 | | | | | | | | | | | | |
| OP | REC | DEPT | DIV | S / DIV | ISL | FUND | PROPERTY | LOC CODE | MAINTENANCE CONTROL NUMBER | ITEM CLASS | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 characters including Blank Spaces Font Size 11 or 12</i> | | | FISCAL YEAR | | | | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29-67 | 68-69 | 70 | 71 | 72-82 | 83 | 72-82 | 84-91 |
| 10 | 11 | | | | | | | | | | | | | | | | | | |
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Chapter 9 INVENTORY UPDATE PROCESS

DETAIL INVENTORY OF PROPERTY SPO FORM 17-A - INSTRUCTIONS

| | | | |
|----|--|---|--|
| 1 | Classification of Property - Equipment, Building or Land. | 5 | Name of Department; Division; Sub-Division; Branch & Island. |
| 2 | Quarter Ended (Date): 1st: 9/30; 2nd: 12/31; 3rd: 3/31; 4th: 6/30 | 6 | Full name of the Property Custodian & official position. |
| 3 | Date Prepared - Enter the date this document was prepared. | 7 | PREPARED BY - Enter the full name and phone number. |
| 4 | PAGE: <u>Page no.</u> of <u>total pages</u> batched by ORG Code . | 8 | PURCHASED FROM - Appropriation fund. |
| 9 | This row with column numbers indicates the number of characters allowed in each field including blank spaces . Example: OP Code (1): 1 character; LOC Code (10-12): 3 characters; Description (29-67): 39 characters; Decal Number (84-91): 8 characters. | | |
| 10 | <p>OP CODE (Operation Code) (Col. 1) - Enter the code that indicates the type of action you are requesting. Refer to Pages 5 & 6 of this chapter for detailed explanation of relationship between the Op / Rec Codes & Acquisition / Disposal Codes.</p> <p>A Addition of Organization or Location Code Header Title; or an inventory item due to the following, Acquisition Codes (col 71): 1. Donation; 2. Transfer-in from another ORG Code; 3. Physical Inventory Adjustments-Gains; 4. Property Code Change-Gains; 5. Purchases; 6. Accounting Adjustments-Gains; 7. Location Changes-Gains (Between locations in the same ORG Code).</p> <p>C Change of an existing record because of a reporting error or corrections to the following fields: Fund Code; Item Class; Quantity; Description; Fiscal Year; Carrying Value; and Decal Number. Also: Organization or Location Code Header Title.</p> <p>X Removal of an inventory item through the following, Disposal Codes (col 83): 1. Physical Disposal; 2. Transfer-Out (to another ORG Code); 3. Physical Inventory Adjustment-Losses; 5. Declass to Material & Supplies-Losses; 6. Accounting Adjustment-Losses.</p> <p>D Deletion of Organization or Location header title; or an inventory item because of an error or correction to the following fields: ORG Code; Property Code; Location Code; and Maintenance Control Number. Also: To delete qualifying items for group entry. "D" codes shall be followed by an "A" entry with the new information except for deletion of Org or Loc Codes header titles.</p> | | |
| 11 | <p>REC CODE (Record Code) (Col. 2) - Enter one of the following codes:</p> <p>1 Organization or Location Code Header Title. This entry will identify or generate a title or description for the Organization or Location Code. Entries required: OP Code; REC Code "1"; ORG Code; LOC Code (Leave blank if the header title is for the Organization Code); Maintenance Control No.; and Description - Enter the desired header title for Organization Code or Location Code, as applicable.</p> <p>3 Detail Inventory Transaction. Used for all inventory items. Entries required: OP Code; Rec Code "3"; ORG Code; Property Code; Loc Code; Maintenance Control No.; Item Class; Quantity; Description; Fiscal Year Acquired; <i>the following are applicable to the transaction type: Acquisition Code / Carrying Value on hand & Disposal Code / Value of Items Removed</i>; Decal Number (not required for controlled items).</p> | | |

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - INSTRUCTIONS (Continue)

(Actual size is Legal 8-1/2 x 14)

STATE OF HAWAII
DEPT. OF ACCOUNTING & GENERAL SERVICES
DETAIL INVENTORY OF PROPERTY
SPO-017A (REV 03/14)

Date Prepared _____

Quarter Ended _____ PAGE ____ OF _____

OP CODES

A - Add
 C - Change
 D - Delete
 X - Removal

REC CODES

1 - Org/Loc Header Title
 3 - Detail Inventory

| DEPARTMENT / DIV. / SUB-DIV. / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | | | PREPARED BY = NAME, PHONE | | | | PURCHASED FROM=APRN SYMBOL | | | | CARRYING VALUE OF ITEMS ON HAND | | AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | | |
|--|-----|--------------------|-----|-------|-----|---------------------------|----------|----------|----------------------------|----------------------------|-------|---|--|---------------------------------|----|--|-------|---|----|--------------|---|-------|---|
| OP | REC | DEPT | DIV | S/DIV | ISL | FUND | PROPERTY | LOC CODE | MAINTENANCE CONTROL NUMBER | ITEM CLASS | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 characters including Blank Spaces Font Size 11 or 12</i> | | FISCAL YEAR | | 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | | 68-69 | 70 | 71 | 72-82 | | 83 | 72-82 | | 84-91 | |
| | | -----12----- | | | | 13 | 14 | 15 | 16 | 17 | | | | | | | | | | | | | |

- 12** **ORG CODE** (Organization Code) (Cols. 3-7) - Enter the five digit account code *assigned to your organization*.
- DEP*** (Cols. 3-4) - Enter your TWO digit Department Code, including zero. Example: 01, 04, 10, 15, 22, etc.
- DIV** (Col. 5) - Enter your Division Code.
- S/DIV** (Col. 6) - Enter your Sub-Division Code.
- ISL** (Col. 7) - Enter your Island Code.
- | | | | |
|----------------------|----------------------|----------------------|----------------------|
| Code = Island | Code = Island | Code = Island | Code = Island |
| 1 = OAHU | 3 = HAWAII | 5 = MOLOKAI | 7 = KAHOOLAWE |
| 2 = MAUI | 4 = KAUAI | 6 = LANAI | 8 = NIIHAU |
- 13** **FUND** (Col. 8) - Enter the Fund Code of the applicable funds from which the item was purchased. If unknown, leave blank.
- | | | | |
|--------------------|--------------------|--------------------|----------------------|
| CODE = FUND | CODE = FUND | CODE = FUND | CODE = FUND |
| 1 = GENERAL | 3 = BOND | 5 = OTHER | 7 = LIBRARY SVCS AND |
| 2 = SPECIAL | 4 = SCHOOL | 6 = FEDERAL | CONSTRUCTION ACT |
- 14** **PROPERTY CODE** (Col. 9) - Enter one of the following Property Code: **1** = Land and Improvements; **2** = Buildings and Improvements; **3** = Motorized Vehicles; **4** = Equipment; **5** = Controlled Items; **6** = Weapons; **7** = Works of Art & Historical Treasures; **8** = Infrastructure.
- 15** **LOC CODE** (Cols. 10-12) - Enter the three digit Location Code assigned by your organization. Include zeros, e.g.: 001, 012, 102, 120, 100, etc.

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - INSTRUCTIONS (Continue)

16 **MAINTENANCE CONTROL NUMBER (MCN)** (Cols. 13-19) - Enter the seven-digit MCN which is *unique annually to each inventory item within each ORG & LOCATION Code*. Refer to your most current printout: Annual Inventory Report of Property MDB 020 or Detail Inventory of Property MDB 033). This is the number the computer uses to locate items or records on the Inventory Master File.

- a. **MCN cannot be used on more than one transaction quarterly.** If more than one transaction is submitted with the same MCN the computer will process one and reject the others. Those rejected will appear on the Inventory Transaction Register (MDB Report 012) and identified with a unique Error Code. It will be necessary to reenter the corrected entry in the next quarterly report update.
- b. **MCN Changes each Fiscal Year with the Processing of the ANNUAL INVENTORY REPORT OF PROPERTY (MDB REPORT 020).** After the 4th Qtr Inventory Update Process, the MDB Report 020 is processed (August). The computer will resort the Description field in its proper alpha & numerical sequence. After resorting the computer assign a new MCN to each active record by 10 series (1000010). The first digit identifies the calendar year in which the annual inventory printout was prepared.
This new MCN series must be used when processing transactions for the four quarters of the new fiscal year. DO NOT refer back to prior printouts for the assignment of MCN or correcting of previous fiscal year errors.

ASSIGNING MAINTENANCE CONTROL NUMBER

When adding an item into your inventory listing using the OP Code " A ", a new MCN must be assigned to the item.

- a. Assign the MCN within the correct Organization and Location Code.
- b. As much as possible, the control number should be assigned so that the item will be within the alphabetic noun of similar items.

EXAMPLE: To add 10 Cabinets to your inventory

1. First 9 CABINETS assign numbers after existing MCN 1000020
2. Remaining Cabinet number after existing MCN 100030 DESK

| MCN | DESCRIPTION |
|-----------|-------------------------|
| 1000020 | CABINET FILE (Existing) |
| → 1000021 | CABINET FILE (New) |
| 1000022 | CABINET FILE (New) |
| 1000023 | CABINET FILE (New) |
| 1000024 | CABINET FILE (New) |
| 1000025 | CABINET FILE (New) |
| 1000026 | CABINET FILE (New) |
| 1000027 | CABINET FILE (New) |
| 1000028 | CABINET FILE (New) |
| → 1000029 | CABINET FILE (New) |
| 1000030 | DESK EXEC (Existing) |
| → 1000031 | CABINET FILE (New) |

- c. Should you need additional MCN email:
SPO, Inventory Management Office at inventory.management.office@hawaii.gov

17 **ITEM CLASS** (Cols. 20-23) - Enter the applicable four (4) digit Item Classification Code. Refer to page 9-11 through 9-14 of this section.

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - INSTRUCTIONS (Continue)

(Actual size is Legal 8-1/2 x 14)

STATE OF HAWAII
DEPT. OF ACCOUNTING & GENERAL SERVICES
DETAIL INVENTORY OF PROPERTY
SPO-017A (REV 03/14)

Date Prepared _____

Quarter Ended _____ PAGE ____ OF _____

| OP CODES A - Add C - Change D - Delete X - Removal | | REC CODES 1 - Org/Loc Header Title 3 - Detail Inventory | | Classification of Property | | | | | | | | | | PREPARED BY = NAME, PHONE | | PURCHASED FROM=APRN SYMBOL | | FISCAL YEAR | | CARRYING VALUE OF ITEMS ON HAND | | VALUE OF ITEMS REMOVED | | DECAL NUMBER | | |
|--|----------------------------|---|-------------|--|-------------|--------------------|--------------------------------------|---------------------------------|--|---|-------------|---|---|---------------------------|----|----------------------------|--------------|-------------------|------------------------|---------------------------------|----------------------|------------------------|------------------------|--------------|--|-------|
| | | | | DEPARTMENT / DIV. / SUB-DIV. / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | PROPERTY | | LOCATION | | MAINTENANCE CONTROL NUMBER | | | | | | | | ITEM CLASS | | QTY | | | AND ACQUIRED SINCE JULY 1st LAST YEAR BY | |
| O P C O D E | R E C O D E | D E P T | D I V | S / D I V | I S L | F U N D | P R O P E R T Y | L O C C O D E | M A I N T E N A N C E C O N T R O L N U M B E R | I T E M C L A S S | Q T Y | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 characters including Blank Spaces Font Size 11 or 12</i> | | L | A | A | A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| | | | | | | | | | | | | 2 | D | P | P | Donations | Transfers-In | Phy Inv Adj-Gains | Prop Code Change Gains | Purchases | Accounting Adj-Gains | Location Change-Gains | Price Chng Adj-Incr C3 | 1 | 2 | 3 |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | | 68-69 | 70 | 71 | 72-82 | 83 | 72-82 | | | | | | | 84-91 |
| | | | | | | | | | | | 18 | | | | | | | | | | | | | | | |

18 **QTY** (Quantity) (Cols. 24-28) - Enter the quantity of the inventory line item. Enter "1" for all property codes, except controlled items that are are grouped in Property Code 5. Limited to 5 digits.

19 **DESCRIPTION** (Cols. 29-67) - Enter the description of the item. Start with the noun & follow with adjective, size, color, manufacture, model, serial number & other information to identify the item. Land & Buildings include area, Tax Map Key No. & if applicable Executive Order No.. No commas or periods should be used and abbreviate words. *Each line is limited to thirty-nine (39) typed spaces, including spacing.*

Removal Transactions (OP Code "X") must have the justification after the description: Property Disposal Application No., e.g. DA1112; Transfer-Out: Transfer Doc No., e.g. TD01-12; Duplicate Posted Item: Maint Control No. of the duplicated item, e.g. MCN100020.

Abbreviate or delete words in the existing description to adhere to the 39 spaces.

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - INSTRUCTIONS (Continue)

20 **FISCAL YEAR** (Cols. 68-69) - Enter the last two digits of the fiscal year in which the item was first acquired (receipt date) by the State. For controlled items that are grouped, enter the average fiscal year of the total quantities on hand and assign an asterisk (*) in Column 70.
APP (Approximate Year) (Col. 70) - Enter an asterisk (*) if the reported fiscal year in columns 68-69 is an approximate year.

21 **ACQ CD** (Col. 71) - Enter the applicable Acquisition Code listed below, to denote the basis which the item is being picked up or added to the accountable records or reason for changing the fields of a recorded property. The table below describes each code and the correlation of its use in conjunction with the applicable OP/Rec Codes.

| CODES | | | ACQUISITION CODES AND RELATIONSHIP TO " OP & REC " CODES |
|-------|-----|-----|---|
| OP | REC | ACQ | DESCRIPTION |
| A | 3 | 1 | Donations: Free receipts from Federal Government, Counties, Grants, friends, etc. |
| A | 3 | 2 | Transfer- in: Receipts from another State Agency with a different ORG CODE account. |
| A | 3 | 3 | Phy Inv Adj - Gains: Gains from inventory overage. |
| A | 3 | 4 | Prop Code Changes-Gains: Gains from property code change transfers within same Org Code Account. |
| A | 3 | 5 | Purchases: Purchases from vendors, Surplus Property Br., Federal Govt., Counties, etc. |
| A | 3 | 6 | Accounting Adj-Gains: Gains from reclassification; posting errors such as ORG Code, Maint. Control No., and other errors. Also, gains from Assembly of two or more line items or Disassembly of a line item. |
| A | 3 | 7 | Location Change-Gains: Gains from another Location Code within the same ORG code account. |
| C | 3 | 6 | Accounting Adj-Gains: Changes to the Fund Code, Item Class Code, Quantity, Description, Fiscal Year or Decal Number. |
| C | 3 | 8 | Price Change Adj-Increase: Increase in Carrying Value due to price change adjustment / correction, or quantity increase. |

22 **CARRYING VALUE** (Cols. 72-82) Enter the value of the property when it was first acquired (receipt date). Limit 11-digits including .00(cents) . For definitions refer to Chapter 6 Page 6-1 Acquisition Value of State Property.

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - INSTRUCTIONS (Continue)

(*Actual size is Legal 8-1/2 x 14*)

STATE OF HAWAII
DEPT. OF ACCOUNTING & GENERAL SERVICES
DETAIL INVENTORY OF PROPERTY
SPO-017A (REV 03/14)

Date Prepared _____

Quarter Ended _____ PAGE ____ OF _____

| OP CODES | | REC CODES | | Classification of Property | | DEPARTMENT / DIV. / SUB-DIV. / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | PREPARED BY = NAME, PHONE | | PURCHASED FROM=APRN SYMBOL | | A | C | Q | C | D | D | I | S | P | C | D | DECAL NUMBER | | | | | | | | | |
|--|-------------------------------------|--|---|----------------------------|---|--|--------------------------------------|---------------------------------|--|---|-------------|---|-------|--|----|-------|----|-------|----|---|---|---|---|---|--------------|---|---|---|---|---|---|--|--|--|
| A - Add C - Change D - Delete X - Removal | | 1 - Org/Loc Header Title 3 - Detail Inventory | | | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY Physical Disposals Transfers-Out Phy Inv Adj-Losses Prop Code Change Losses Declasse to M&S-Losses Accounting Adj-Losses Location Change-Losses Price Chng Adj-Decr C3 | | | | | | | | | | | | | | | | | | | | |
| O P C O D E | R E C C O D E | ORG CODE | | | | F U N D | P R O P E R T Y | L O C C O D E | M A I N T E N A N C E C O N T R O L N U M B E R | I T E M C L A S S | Q T Y | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 characters including Blank Spaces Font Size 11 or 12</i> | | FISCAL YEAR | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | |
| | | D | I | S | / | I | S | | | | | L | 2 | A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | 68-69 | 70 | 71 | 72-82 | 83 | 84-91 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | 23 | 24 | 25 | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - INSTRUCTIONS (Continue)

- 23** **DISP CD** (Col. 84) - Enter the applicable Disposal Code listed below, to indicate the reason for removal or deletion of the item from the accountable records. The table below describes each code and the correlation of its use in conjunction with the applicable OP/Rec Codes. The assignment of proper disposal code to the transaction simplifies reviewing of the Quarterly Transaction Register.

| CODES | | | DISPOSAL CODES AND RELATIONSHIP TO " OP & REC " CODES |
|-------|-----|------|---|
| OP | REC | DISP | DESCRIPTION |
| X | 3 | 1 | Physical Disposals: Through Trade-in, Sale, Donation, Discard, Incinerator & Surplus Property Office, Counties, etc. (DA#) |
| X | 3 | 2 | Transfers-Out: Transfer to another State agency with different inventory ORG code. (Transfer Doc. No. required) |
| X | 3 | 3 | Physical Inv Adj-Losses: Removal due to missing, theft, fire, major disaster, etc. (Disposal Application No. required) |
| D | 3 | 4 | Prop Code Change-Losses: Losses from property code change transfers within the same Org code account. |
| X | 3 | 5 | Declass to M&S-Losses: Losses due to declassification to Supplies (value below the inventory reporting threshold). |
| X | 3 | 6 | Accounting Adj-Losses: Removal due to duplicate posting and other posting errors (include duplicated item MCN). |
| D | 3 | 6 | Accounting Adj-Losses: Losses due to posting error to ORG code & Maint. Control No.; also adjustment from assembly or disassembly of item(s) <i>(Shall be followed with an "Add" transaction correcting the error)</i> |
| D | 3 | 7 | Location Change-Losses: Losses to another location code within the same ORG code account. <i>(Shall be followed with an "Add" transaction with the corrected location code)</i> |
| C | 3 | 8 | Price Change Adj-Decr: Decrease in carrying value due to price adjustment / correction or decrease in quantity. <i>(Enter the revised value in Carry Value of Items on Hand Column)</i> |

- 24** **VALUE OF ITEMS REMOVED** (Cols. 72-82) - Enter the value of the item removed as it appears on your inventory printout.

- 25** **DECAL NUMBER** (Cols. 84-91) - Enter the property identification control or decal number assigned to the item. Limited to 8 digits including blanks. Controlled items that are grouped do not require decal numbers.

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - PROPERTY AND ITEM CLASSIFICATION CODES

PURPOSE: The primary purpose of the Property and Item Classification Codes is to allow the building of a capability within the computerized DAGS Fixed Asset Inventory System to provide special printout listings of property records selective by either codes when need by users or authorized requestors for special projects or for financial reporting. While it is not the intent to assign a unique code to every commodity classification of inventories in the system, the codes should be sufficient in scope to serve the above function. It is imperative that the proper Property and Item Classification Code be assigned to each transaction entered on the SPO Form 17-A by inventory personnel.

| Property Code | Descriptive Title | Item Class | Property Code | Descriptive Title | Item Class |
|---------------|---|------------|---|---|------------|
| 1 | <u>Land and Improvements</u> | | 2 | <u>Building and Improvements</u> | |
| | Land Areas | 1000 | | Buildings - Concrete | 2100 |
| | Improved Ocean Areas | 1100 | | Buildings - Reinforced Concrete | 2150 |
| | Easements, Rights-of-Way | 1200 | Buildings - Frame | 2200 | |
| 1 | <u>Land Improvements - Not depreciated</u> | | Buildings - Reinforced Frame | 2250 | |
| | Site Improvements-excavation, fill, & grading | 1300 | Buildings - Steel | 2300 | |
| | Removal, relocation, or reconstruction of property of others such as structures; telephone & power lines. | 1310 | Buildings - Others | 2400 | |
| | Landscaping | 1320 | Note: Use the last two digits for number of floors. | | |
| | Other Not Depreciated Land Improvements | 1390 | Building Improvements | 2600 | |
| 1 | <u>Land Improvements - Depreciated</u> | | Leasehold Building Improvements | 2700 | |
| | Runways, Taxiways, Aprons, Ramps | 1510 | 3 | <u>Motorized Vehicles</u> | |
| | Roadways, Walkways, Parking Areas | 1520 | | Passenger Cars | 3110 |
| | Fencing and Retaining walls | 1530 | | Trucks, Trailers & Tractors | 3120 |
| | Water and Drainage Systems | 1540 | | Motorcycles | 3130 |
| | Field Lighting Systems | 1550 | | Other Motor Vehicles | 3140 |
| | Power Supply Systems | 1560 | | | |
| | Piers and Wharves | 1570 | | | |
| | Other Depreciated Land Improvements | 1590 | | | |
| | Leasehold Land Improvements | 1600 | | | |

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - PROPERTY AND ITEM CLASSIFICATION CODES

| Property Code | Descriptive Title | Item Class | Property Code | Descriptive Title | Item Class |
|---------------|-------------------------------|-------------|---------------|---|-------------|
| 4 or 5 | Office Equipment | | 4 or 5 | Books, Reference (Not Library) | 3250 |
| | Adding Machines | 3201 | | | |
| | Calculators | 3203 | | | |
| | Copy Machines | 3205 | 4 or 5 | Photographic, Projecting and Optical Equipment | |
| | Bookkeeping Machines | 3207 | | Cameras & Accessories | 3311 |
| | Typewriters - Manual | 3208 | | Microscopes | 3312 |
| | Typewriters - Electric | 3210 | | Projectors & Accessories | 3313 |
| | Typewriters - Electric Memory | 3212 | | TV/Video & Related Products | 3314 |
| | Other Office Equipment | 3219 | | Other Photographic, Projecting and Optical Equipment | 3319 |
| 4 or 5 | Office Furnishing | | 4 or 5 | Acoustic and Communication Equipment | |
| | Chairs, Steel | 3221 | | Radios | 3321 |
| | Chairs, Wood | 3222 | | Recorders | 3322 |
| | Desks, Steel | 3223 | | Amplifiers | 3323 |
| | Desks, Wood | 3224 | | Speakers | 3324 |
| | Files & Cabinets, Steel | 3225 | | Public Address Equipment | 3325 |
| | Files & Cabinets, Wood | 3226 | | Telephones and Systems | 3326 |
| | Tables, Steel | 3227 | | Broadcast Transmission Equipment | 3327 |
| | Tables, Wood | 3228 | | Cellular Phones and Accessories | 3328 |
| | Other Office Furnishings | 3239 | | Other Acoustic or Communication Equipment | 3329 |
| | | | 4 or 5 | Library Books | 3330 |

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - PROPERTY AND ITEM CLASSIFICATION CODES

| Property Code | Descriptive Title | Item Class | Property Code | Descriptive Title | Item Class |
|---------------|---|------------|---------------|--|------------|
| 4 or 5 | Educational Equipment for Instructional Purposes | | 4 or 5 | Livestock | 3410 |
| | Adding Machines | 3341 | | | |
| | Calculators | 3343 | 4 or 5 | Vessel & Marine Equipment | 3420 |
| | Copy Machines | 3345 | | | |
| | Typewriters | 3347 | 4 or 5 | Construction & Repair Equipment | 3500 |
| | Other Educational Equipment | 3340 | | | |
| 4 or 5 | Scientific Equipment | 3350 | 4 or 5 | Hospital & Institutional Equip & Furnishing | 3600 |
| 4 or 5 | Recreational Equipment | 3360 | 4 or 5 | Furniture, Furnishing & Fixture (Exclude Office, Hospital or Institution) | 3700 |
| 4 or 5 | Information Technology (IT) Equipment & Software | | 4 or 5 | Engineering Instrument & Equip | 3800 |
| | Main Frame Computer Systems | 3371 | | | |
| | Peripheral for Main Frame Computer Systems | 3372 | 4 or 5 | Other Equipment | 3900 |
| | Software-Main Frame, Minicomputer, Microcomputer | 3373 | | | |
| | Data Entry and other Off-line Equipment | 3374 | 4 or 5 | Airport Equipment | 3910 |
| | Micro(PC), Mini Computers & Related Accessories | 3375 | | | |
| | Word Processing Equip and Related Accessories | 3376 | 4 or 5 | Crash-Fire Equipment | 3920 |
| | Portable PC (Laptop, Notebook & Accessories) | 3378 | | | |
| | Data Communication Equipment (Multiplexors, Modems, Routers, Hubs, & Switches) | 3379 | 4 or 5 | Security Equipment (Protective, Restraining & Others) | 3930 |
| | Printers, Laser, Impact and Others | 3380 | | | |
| | Input/Output & Storage Devices (Tape, Disk & Others) | 3381 | 4 or 5 | Assistive Technology Devices & Accessories | 3940 |
| | Other IT Equipment and Components | 3377 | | | |

Chapter 9 INVENTORY UPDATE PROCESS

SPO FORM 17A DETAIL INVENTORY OF PROPERTY - PROPERTY AND ITEM CLASSIFICATION CODES

| Property Code | Descriptive Title | Item Class | Property Code | Descriptive Title | Item Class |
|----------------------|--|--|---------------|---|-------------|
| 6 | Weapons, Firearms, Ammunition & Explosive Equipment | | 7 | Works of Art, Historical Treasures & Intangibles(cont) | |
| | Firearms | 6010 | | Special Book Collections (Archives) | 7300 |
| | Chemical Weapons | 6020 | | Other Historical Works | 7400 |
| | Weapons, Miscellaneous (Grenade Launchers, Signal Guns, etc.) | 6090 | | Historical Buildings (Not include buildings used for State Business) | 7500 |
| | Ammunition Reloading and Gunsmithing Equipment | 6100 | | Inventions, Patents and Copy Rights | 7800 |
| | Other Explosive Devices | 6190 | | Other Intangibles | 7890 |
| 7 | Works of Art, Historical Treasures & Intangibles | | 8 | Infrastructure | |
| | Paintings | 7010 | | Roadway System - Network | |
| | Drawings | 7020 | | State Highways - Subsystem | 8010 |
| | Prints | 7030 | | Other Roads - Subsystem | 8011 |
| | Photographs | 7040 | | Tunnels and Bridges - Subsystem | 8012 |
| | Textiles | 7050 | | Other Roadway Subsystem | 8020 |
| | Ceramics | 7060 | | Utility System - Network | |
| | Sculptures | 7070 | | Electrical Distribution System - Subsystem | 8110 |
| | Collage/Mixed Media | 7080 | | Fiber Optic System - Subsystem | 8120 |
| | Other Works of Art | 7090 | | Sanitary Sewer System - Subsystem | 8130 |
| | Government Records (Archives) | 7100 | | Water Distribution System - Subsystem | 8140 |
| | Non-Government Records (Archives) | 7110 | | Other Utility Subsystem | 8150 |
| | Microfilms (Archives) | 7120 | | Other Infrastructure Assets | 8500 |
| Historical Artifacts | 7200 | Non-depreciated Infrastructure Assets | 8600 | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 1 OF 11
 Quarter Ended

| OP CODES A - Add C - Change D - Delete X - Removal | | | | | | | | | | REC CODES 1-Org/Loc Header Title 3-Detail Inventory | | | | | | | | | | Equipment Classification of Property | | | | | | | | | | DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | |
|---|---|-----|---|---|---|---|---|-------|---------|---|-------|-------------------------------------|--|--|--|--|--|--|--|---|--|-------|----|----|--|--|--|--|--|--|--|--|--|--|----|-------|--|--|--|--------------------|--|--|--|--|--|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|----------------------------------|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|------------------------|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|-----------------|--|--|--|--|--|--|--|--|--|
| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DAGS, SPO Inventory Mgt. Office Oahu | | | | | | | | | | John Doe | | | | | | | | | | Jane Doe Phone: 123-5678 | | | | | | | | | | 61-G-84-013 M131 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ORG CODE | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DESCRIPTION OF PROPERTY | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Limited to 39 Characters Including Blank Spaces Font Size 11 or 12 | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FISCAL YEAR | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L 2 A A D P S I P T G * | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 2 3 4 5 6 7 8 | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Donations | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers-In | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Phy Inv Adj-Gains | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prop Code Change Gains | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchases | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounting Adj-Gains | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Location Change-Gains | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Price Chng Adj-Incr C3 | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Physical Disposals | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers-Out | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Phy Inv Adj-Losses | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prop Code Change Losses | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Declass to M&S-Losses | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounting Adj-Losses | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Location Change-Losses | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Price Chng Adj-Decr C3 | | | | | | | | | | PROPERTY CUSTODIAN | | | | | | | | | | PREPARED BY (Name & Phone) | | | | | | | | | | PURCHASED FROM (Aprn. Symbol) | | | | | | | | | | A C Q CD | | | | | | | | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | | | | | | | | D I S P CD | | | | | | | | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | | | | | | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | | | | | | | | | | 68-69 | 70 | 71 | 72-82 | | | | | | | | | | 83 | 72-82 | | | | | | | | | | 84-91 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rec Code "1" for all Headers | | | | | | | | | | ADD NEW ORG CODE HEADER TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | 1 | 04 | 3 | 1 | 1 | | | | 2001001 | | | A Trans - Assign New MCN | | | | | | | | | | | | | CHANGE EXISTING ORG CODE HEADER TITLE | | | | | | | | | | | | | DELETE EXISTING ORG CODE HEADER TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | 1 | 04 | 3 | 1 | 1 | | | | 2001001 | | | C & D Trans - Use Applicable MCN | | | | | | | | | | | | | DELETE EXISTING ORG CODE HEADER TITLE | | | | | | | | | | | | | DELETE EXISTING ORG CODE HEADER TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | 1 | 04 | 3 | 1 | 1 | | | | 2001001 | | | Location Code | | | | | | | | | | | | | ADD NEW LOCATION CODE HEADER TITLE | | | | | | | | | | | | | CHANGE EXISTING LOCATION CODE HEADER TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | 1 | 04 | 3 | 1 | 1 | | | 001 | 2001002 | | | INVENTORY MGMT BR. 729 KAKOI ST. | | | | | | | | | | | | | CHANGE EXISTING LOCATION CODE HEADER TITLE | | | | | | | | | | | | | DELETE EXISTING LOCATION CODE HEADER TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | 1 | 04 | 3 | 1 | 1 | | | 001 | 2001002 | | | INVENTORY MGMT OFFICE 729 KAKOI ST. | | | | | | | | | | | | | DELETE EXISTING LOCATION CODE HEADER TITLE | | | | | | | | | | | | | DELETE EXISTING LOCATION CODE HEADER TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | 1 | 04 | 3 | 1 | 1 | | | 001 | 2001002 | | | INVENTORY MGMT OFFICE 729 KAKOI ST. | | | | | | | | | | | | | DELETE EXISTING LOCATION CODE HEADER TITLE | | | | | | | | | | | | | DELETE EXISTING LOCATION CODE HEADER TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 2 OF 11
 Quarter Ended

OP CODES
 A - Add
 C - Change
 D - Delete
 X - Removal

REC CODES
 1 - Org/Loc Header Title
 3 - Detail Inventory

Equipment
 Classification of Property

DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND
DAGS, SPO
Inventory Mgt. Office
Oahu

PROPERTY CUSTODIAN
John Doe

PREPARED BY
 (Name & Phone)
Jane Doe
Phone: 123-5678

PURCHASED FROM
 (Aprn. Symbol)
61-G-84-013 M131

| OP CODE | REC CODE | ORG CODE | | | | | | | LOC CODE | MAINTENANCE CONTROL NUMBER (MCN) | ITEM CLASS | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | FISCAL YEAR | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | DECAL NUMBER | |
|--|----------|----------|---|---|---|---|---|-------|----------|----------------------------------|------------|---------------------------------------|---|-------------|----------|--|---|--------------|-------|
| | | D | D | S | I | S | L | F | | | | | | P | L | | | | A |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | 68-69 | 70 | 71 | 72-82 | 83 | 72-82 | 84-91 |
| <u>PURCHASE</u> | | | | | | | | | | | | | | | | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001101 | 3225 | 1 | CABINET FILE LATERAL 4DRW TAN CRAIG | 02 | 5 | 2,501.65 | | | M4008770 | |
| <u>PURCHASE CONTROLLED ITEMS (Grouped)</u> | | | | | | | | | | | | | | | | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001581 | 3373 | 6 | SOFTWARE MS OFFICE 2001 | 02 | 5 | 3,652.90 | | | | |
| <u>DONATION</u> | | | | | | | | | | | | | | | | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001361 | 3228 | 1 | TABLE CONFERENCE 60X220 WALNUT | 01 | 1 | 1,360.53 | | | M4008780 | |
| <u>TRANSFER-IN (From another ORG Code)</u> | | | | | | | | | | | | | | | | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001121 | 3375 | 1 | CPU DELL GX1 SN18620 W/MON/KB TD02-10 | 98 | 2 | 1,875.23 | | | M4008790 | |
| <u>PHYSICAL INVENTORY - GAINS</u> | | | | | | | | | | | | | | | | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001111 | 3221 | 1 | CHAIR EXEC SWIVEL W/ARM FLEWLLING | 90 | 3 | 1,260.50 | | | M4008800 | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------|-------------------------------------|---|-----|---|---------------------------------------|---|--------------------|-------------------------------|--|---|----------------------------------|--|--|----|-------|------------------------|-------------------|--------------------|---|----------|---------|-------------------------|---|----|----|--------------------------|
| OP CODES A - Add C - Change D - Delete X - Removal | | | | | | | | | | | | | (Actual Size is Legal 8-1/2 x 14) STATE OF HAWAII DEPT. OF ACCOUNTING & GENERAL SERVICES DETAIL INVENTORY OF PROPERTY SPO-017A (REV 03/14) | | | | Date Prepared | December 16, 2002 | | | | | | | | | |
| REC CODES 1- Org/Loc Header Title 3- Detail Inventory | | | | | | | | | | | | | Equipment Classification of Property | | | | December 31, 2002 | Page | 3 | OF | 11 | | | | | | |
| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND DAGS, SPO Inventory Mgt. Office Oahu | | | | | | PROPERTY CUSTODIAN John Doe | | | | PREPARED BY (Name & Phone) Jane Doe Phone: 123-5678 | | | | PURCHASED FROM (Aprn. Symbol) 61-G-84-013 M131 | | | | | | | | | | | | | |
| OP CODE | REC CODE | ORG CODE D E P T D I V / S I S L | | | | | | F U N D C O D E | P R O P E R T Y C O D E | L O C C O D E | M A I N T E N A N C E C O N T R O L N U M B E R (MCN) | I T E M C L A S S | Q T Y | D E S C R I P T I O N O F P R O P E R T Y S T A R T W I T H A N O U N I N C L U D E I F A P P L I C A B L E M A K E / M O D E L / S E R I A L N U M B E R <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | | | F I S C A L Y E A R | | A C Q C D | C A R R Y I N G V A L U E O F I T E M S O N H A N D A N D A C Q U I R E D S I N C E J U L Y 1 S T L A S T Y E A R B Y | | | D I S P C D | V A L U E O F I T E M S R E M O V E D F R O M I N V E N T O R Y D U R I N G F I S C A L Y E A R B Y | | | D E C A L N U M B E R |
| | | 1 | 2 | 3-4 | 5 | 6 | 7 | | | | | | | 8 | 9 | 10-12 | 13-19 | 20-23 | | 24-28 | | 29 - 67 | | 68-69 | 70 | 71 | |
| X Trans = Use All Applicable MCN From Your Printout | | | | | | | | | | | | | PHYSICAL DISPOSAL | | | | | | | | | | | X & D Transactions - Value in Removal Column | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 002 | 2002100 | 3375 | 1 | CPU IBM PS2-80 SN12111345 DA1112 | | | 88 | | | | 1 | 5,278.50 | M4000520 | | | | | | |
| | | | | | | | | | | | | | Insert Approved Disposal Application No. | | | | | | | Disposal Code 1 | | | | | | | |
| | | | | | | | | | | | | | PHYSICAL DISPOSAL CONTROLLED ITEMS | | | | | | | | | | | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 003 | 2003500 | 3221 | 6 | CHAIR SIDE ORANGE GI DA02-05 | | | 91 | * | | | 1 | 600.00 | | | | | | | |
| | | | | | | | | | | | | | Insert Assigned Disposal Application No. | | | | | | | | | | | | | | |
| The computer will subtract quantities and dollar amounts only if the transaction op code is an X (remove) and the property code is a 5 (controlled items). Above sample will reduce the item existing balances by 6 (qty) and the carrying value by \$600.00. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | PHYSICAL INVENTORY ADJUSTMENT - LOSS | | | | | | | | | | | Disposal Code 3 | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 002 | 2002120 | 3210 | 1 | TYPEWRITER ELEC IBM DA1152 | | | 90 | | | | 3 | 1,150.00 | M4002770 | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 4 OF 11
 Quarter Ended

OP CODES: A - Add, C - Change, D - Delete, X - Removal
 REC CODES: 1 - Org/Loc Header Title, 3 - Detail Inventory

Equipment
 Classification of Property

| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | PREPARED BY (Name & Phone) | | PURCHASED FROM (Aprn. Symbol) | | FISCAL YEAR | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | | | | |
|---|------|--------------------|-----|-----------------------------|-----|-------------------------------|------|-----------------|---------|--|-------|---|-------|--------------|-------------------------------|-------|----------|----------|-------|
| DAGS, SPO Inventory Mgt. Office Oahu | | John Doe | | Jane Doe Phone: 123-5678 | | 61-G-84-013 M131 | | 1 2 3 4 5 6 7 8 | | 1 2 3 4 5 6 7 8 | | 1 2 3 4 5 6 7 8 | | | | | | | |
| OP | REC | DEPT | DIV | SUB | ISL | FUN | PROP | LOC | MAINT | ITEM | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | | FISCAL | | | | | |
| CODE | CODE | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29-67 | 68-69 | 70 | 71 | 72-82 | 83 | 72-82 | 84-91 |
| X Trans = Use All Applicable MCN From Your Printout | | | | | | | | | | | | TRANSFER-OUT to another ORG Code | | | Use Appropriate Disposal Code | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001110 | 3221 | 1 | CHAIR EXEC GRN/GRAY FRM TD02-11 | 99 | | | 2 | 1,110.20 | M4002230 | |
| | | | | | | | | | | | | Completed Transfer Document No. | | | | | | | |
| | | | | | | | | | | | | TRANSFER-OUT CONTROLLED ITEMS | | | | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 002 | 2002540 | 3221 | 4 | CHAIR SIDE BACK W/ARMS GI TD02-12 | 92 | | | 2 | 480.00 | | |
| | | | | | | | | | | | | Identical to Disposal Transaction Property Code 5, the above sample will reduce the item existing balances by 4 (qty) and the carrying value by \$480.00. | | | | | | | |
| | | | | | | | | | | | | ACCOUNTING ADJ - LOSSES - Duplicate Item | | | | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001100 | 3226 | 1 | CABINET FILE LATERAL MCN1000710 | 99 | | | 6 | 1,310.00 | M4009000 | |
| | | | | | | | | | | | | Insert Maint Control No. of the Duplicated Item | | | | | | | |
| | | | | | | | | | | | | DECLASS to SUPPLIES (less than \$1,000 each) | | | | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001220 | 3223 | 1 | DESK EXEC STEEL WALNUT | 97 | | | 5 | 810.55 | M4001510 | |
| | | | | | | | | | | | | DECLASS to SUPPLIES Controlled Items | | | | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001500 | 3221 | 6 | CHAIR SEC SWIVEL GI | 96 | | | 5 | 1,200.00 | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 5 OF 11
 Quarter Ended

| OP CODES A - Add C - Change D - Delete X - Removal | | REC CODES 1-Org/Loc Header Title 3-Detail Inventory | | Equipment Classification of Property | | DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND DAGS, SPO Inventory Mgt. Office Oahu | PROPERTY CUSTODIAN John Doe | PREPARED BY (Name & Phone) Jane Doe Phone: 123-5678 | PURCHASED FROM (Aprn. Symbol) 61-G-84-013 M131 | A C Q CD | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | D I S P CD | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | 1 2 3 4 5 6 7 8 | Donations Transfers-In Phy Inv Adj-Gains Prop Code Change Gains Purchases Accounting Adj-Gains Location Change-Gains Price Chng Adj-Incr C3 | 1 2 3 4 5 6 7 8 | Physical Disposals Transfers-Out Phy Inv Adj-Losses Prop Code Change Losses Declass to M&S-Losses Accounting Adj-Losses Location Change-Losses Price Chng Adj-Decr C3 | DECAL NUMBER | | | | | | | | | | | |
|--|-----|---|------|--|---------|---|---------------------------------------|--|---|----------------------------------|--|--------------------------------|---|--------------------------------------|--|--------------------------------------|--|--------------|---|---|---|---|---|----|----|-------|----------|----------|----------|
| OP | REC | ORG CODE | DEPT | DIV | S / DIV | ISL | FUND | PROPERTY | LOC CODE | MAINTENANCE CONTROL NUMBER (MCN) | ITEM CLASS | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | FISCAL YEAR | L 2 | A | P | S | I | P | T | G | * | 70 | 71 | 72-82 | 83 | 84-91 | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29-67 | 68-69 | 70 | 71 | 72-82 | 83 | 84-91 | | | | | | | | | | | |
| D (Delete) Transactions Use All Applicable MCN | | | | | | | | | | | | | Acquisition & Disposal Code 7 | | | | | | | | | | | | | | | | |
| LOCATION CHANGE OR CORRECTION- Same ORG Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001210 | 3224 | 1 | DESK EXEC DBL PED BEIGE AURORA | 00 | | | | | | | | | | | | | 7 | 1,090.50 | M4005550 | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 002 | 2002151 | 3224 | 1 | DESK EXEC DBL PED BEIGE AURORA | 00 | 7 | 1,090.50 | | | | | | | | | | | | | | M4005550 |
| A (Add) transaction - assign new MCN (All data fields should be identical except for OP, Location & Acquisition Codes) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C (Change) Transactions - Use Applicable MCN | | | | | | | | | | | | | LOCATION CHANGE - Controlled Items (PARTIAL) | | | | | | | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001570 | 3227 | 6 | TABLES WORK STEEL 30X54 GI | 00 | | | 1,200.00 | | | | | | | | | | 7 | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 002 | 2002591 | 3227 | 4 | TABLES WORK STEEL 30X54 GI | 00 | 7 | 800.00 | | | | | | | | | | | | | | |
| Changing the original Qty (10) & Carrying Value \$2,000) to reflect the movement of 4 tables to a new location. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LOCATION CHANGE - Controlled Items (ALL) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001570 | 3227 | 10 | TABLES WORK STEEL 30X54 GI | 00 | | | | | | | | | | | | | 7 | 2,000.00 | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 002 | 2002591 | 3227 | 10 | TABLES WORK STEEL 30X54 GI | 00 | 7 | 2,000.00 | | | | | | | | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 6 OF 11
 Quarter Ended

OP CODES: A - Add, C - Change, D - Delete, X - Removal
 REC CODES: 1 - Org/Loc Header Title, 3 - Detail Inventory

Equipment
 Classification of Property

| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | | PREPARED BY (Name & Phone) | | | PURCHASED FROM (Aprn. Symbol) | | | FISCAL YEAR | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | | | | | | | | | |
|--|-----|--------------------|------|-----|-----------------------------|-----|------|-------------------------------|----------|----------------------------------|--------------------------------------|-------|---|----|---|----------|--------------|-------------------------------------|-------|---|----|----|-------|----|----------|----------|--|
| DAGS, SPO Inventory Mgt. Office Oahu | | John Doe | | | Jane Doe Phone: 123-5678 | | | 61-G-84-013 M131 | | | 1 2 3 4 5 6 7 8 | | 1 2 3 4 5 6 7 8 | | | | | | | | | | | | | | |
| OP | REC | ORG CODE | DEPT | DIV | S/DIV | ISL | FUND | PROPERTY | LOC CODE | MAINTENANCE CONTROL NUMBER (MCN) | ITEM CLASS | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | | | L 2 | A D P | S I P | T G | * | 70 | 71 | 72-82 | 83 | 72-82 | 84-91 | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29-67 | 68-69 | 70 | 71 | 72-82 | 83 | 72-82 | 84-91 | | | | | | | | |
| D (Delete) transaction - Use Applicable MCN | | | | | | | | | | | | | ASSEMBLY OF COMPONENTS/ACCESSORIES | | | | | Acquisition & Disposal Code 6 | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 003 | 2003330 | 3380 | 1 | 1 | 00 | | | | | | | | | | | 6 | 1,550.50 | M4001230 | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 003 | 2003410 | 3380 | 1 | 1 | 00 | | | | | | | | | | | 6 | 1,050.25 | M4001240 | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 003 | 2003331 | 3380 | 1 | 1 | 00 | | 6 | 2,600.75 | | | | | | | | | | M4001230 | |
| | | | | | | | | | | | | | DISASSEMBLY OF COMPONENTS/ACCESSORIES | | | | | Add Value(s) equals Delete Value(s) | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 003 | 2003331 | 3380 | 1 | 1 | 00 | | | | | | | | | | | 6 | 2,600.75 | M4001230 | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 003 | 2003332 | 3380 | 1 | 1 | 00 | | 6 | 1,550.50 | | | | | | | | | | M4001230 | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 003 | 2003411 | 3380 | 1 | 1 | 00 | | 6 | 1,050.25 | | | | | | | | | | M4001250 | |
| Property Code 5 Controlled Items | | | | | | | | | | | | | QTY ADJMT TO COMBINE QTY (Control Items) | | | | | | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001540 | 3311 | 1 | 1 | 98 | | | | | | | | | | | 6 | 255.25 | M4005540 | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001550 | 3311 | 1 | 1 | 98 | | | | | | | | | | | 6 | 255.25 | M4005541 | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001551 | 3311 | 2 | 1 | 98 | | 6 | 510.50 | | | | | | | | | | M5540-41 | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 7 OF 11
 Quarter Ended

OP CODES
 A - Add
 C - Change
 D - Delete
 X - Removal

REC CODES
 1 - Org/Loc Header Title
 3 - Detail Inventory

Equipment
 Classification of Property

| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND DAGS, SPO Inventory Mgt. Office Oahu | | PROPERTY CUSTODIAN John Doe | | PREPARED BY (Name & Phone) Jane Doe Phone: 123-5678 | | PURCHASED FROM (Aprn. Symbol) 61-G-84-013 M131 | | A C Q CD | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | D I S P CD | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | | |
|---|----------------------------|---------------------------------------|---|--|---|---|--------------------------------------|---------------------------------|---|--|-------------|---|----------------|---|--------------------------------------|--------------------------------------|----------|----------|----------|
| O P C O D E | R E C O D E | ORG CODE | | | | | P R O P E R T Y | L O C C O D E | M A I N T E N A N C E C O N T R O L N U M B E R (MCN) | I T E M C L A S S | Q T Y | D E S C R I P T I O N O F P R O P E R T Y START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | FISCAL YEAR | | 1 2 3 4 5 6 7 8 | 1 2 3 4 5 6 7 8 | 84-91 | | |
| | | D | D | S | D | I | | | | | | | L | L | | | | A | 1 |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | | 68-69 | 70 | 71 | 72-82 | 83 | 84-91 |
| QTY & COST ADJUST TO INDIVIDUAL ITEMS | | | | | | | | | | | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 004 | 2004440 | 3378 | 2 | PC COMPAC LAPTOP 510 | | 01 | | | 6 | 2,180.50 | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 004 | 2004441 | 3378 | 1 | PC COMPAC LAPTOP 510 SN245368 | | 01 | 6 | 1,090.25 | | M4007541 | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 004 | 2004442 | 3378 | 1 | PC COMPAC LAPTOP 510 SN245455 | | 01 | 6 | 1,090.25 | | M4007542 | |
| CREATE CONTROLLED GROUP ITEMS FROM | | | | | | | | | | | | | | | | | | | |
| D (Delete) transactions - use applicable MCN | | | | | | | | | | | | INDIVIDUAL ITEMS (Property Code Change) | | Acquisition & Disposal Code 4 | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001150 | 3311 | 1 | CAMERA CANON AE1 #1234 | | 00 | | | 4 | 550.00 | M4005560 |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001160 | 3311 | 1 | CAMERA CANON AE1 #5213 | | 01 | | | 4 | 585.00 | M4005561 |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001171 | 3311 | 2 | CAMERA CANON AE #1234/5213 | | 01 | * | 4 | 1,135.00 | | M5560-61 |
| A (Add) transaction - property code 5 and assign new MCN | | | | | | | | | | | | Asterisk Col. 70 Indicates average or estimated Fiscal Year | | | | | | | |
| C (Change) transaction - use applicable MCN | | | | | | | | | | | | ADD TO EXISTING GROUP ITEM | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001180 | 3227 | 8 | TABLES WORK 36X60 GI | | 99 | * | 8 | 4,402.00 | | |
| Input new Quantity, Dollar Value , and Acquisition Code 8 (Price change-increase) | | | | | | | | | | | | | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 8 OF 11
 Quarter Ended

Equipment
 Classification of Property

| OP CODES | | REC CODES | | DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | PREPARED BY (Name & Phone) | | PURCHASED FROM (Aprn. Symbol) | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | | | |
|---|------------|------------|-------------|--|----------------------|--------------------|----------|-----------------------------|----------------------------------|-------------------------------|-------|---|--------------------------------------|---|--------------------------------------|--------------|----------|-------|----------|----------|
| A - Add | C - Change | D - Delete | X - Removal | 1 - Org/Loc Header Title | 3 - Detail Inventory | John Doe | | Jane Doe Phone: 123-5678 | | 61-G-84-013 M131 | | A C Q CD | 1 2 3 4 5 6 7 8 | D I S P CD | 1 2 3 4 5 6 7 8 | | | | | |
| OP | REC | DEPT | DIV | S/DIV | ISL | FUND | PROPERTY | LOC CODE | MAINTENANCE CONTROL NUMBER (MCN) | ITEM CLASS | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | | FISCAL YEAR | L 2 A D S I T G | 70 71 | 83 84 | 84-91 | | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | | 68-69 | 70 | 71 | 72-82 | 83 | 84-91 | |
| "D" Delete Transactions use Applicable MCN | | | | | | | | | | | | | | | | | | | | |
| ORGANIZATION CODE CORRECTION | | | | | | | | | | | | | | | | | | | | |
| D | 3 | 04 | 4 | 1 | 1 | 1 | 4 | 001 | 2000810 | 3375 | 1 | PRINTER HP LASER JET SN 123456 | | 00 | | | | 6 | 1,530.25 | M4009123 |
| A | 3 | 04 | 3 | 2 | 1 | 1 | 4 | 001 | 2000142 | 3375 | 1 | PRINTER HP LASER JET SN 123456 | | 00 | 6 | | 1,530.25 | | M4009123 | |
| Add Transaction assign new MCN; All data fields should be identical except for OP Code & ORG Code | | | | | | | | | | | | | | | | | | | | |
| PROPERTY CODE CORRECTION | | | | | | | | | | | | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2000210 | 3375 | 1 | PRINTER HP LASER JET 5 SN 234890 | | 99 | | | | 4 | 940.10 | M4009015 |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2000141 | 3375 | 1 | PRINTER HP LASER JET 5 SN 234890 | | 99 | 4 | | 940.10 | | M4009015 | |
| Add Transaction assign new MCN; All data fields should be identical except for OP Code & Property Code | | | | | | | | | | | | | | | | | | | | |
| MAINTENANCE CONTROL NUMBER CORRECTION | | | | | | | | | | | | | | | | | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 5001141 | 3375 | 1 | PC IBM 750 W/MON 8980 #7132351 | | 02 | | | | 6 | 3,234.40 | M4000010 |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001141 | 3375 | 1 | PC IBM 750 W/MON 8980 #7132351 | | 02 | 6 | | 3,234.40 | | M4000010 | |
| Add Transaction use correct or assign new MCN; All data fields should be identical except for OP Code & MCN | | | | | | | | | | | | | | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 9 OF 11
 Quarter Ended

| | | | | | | | | | | | | | | | | | | | | | | |
|---|----------------------------|---|---|--|---|---|---|-------|----------|----------------------------------|------------|---------|---|-------------------------------|----------------------------------|-------|--|----|---|-----------------|--------------------------------------|-------|
| OP CODES A - Add C - Change D - Delete X - Removal | | REC CODES 1 - Org/Loc Header Title 3 - Detail Inventory | | Equipment Classification of Property | | | | | | | | | | PREPARED BY (Name & Phone) | PURCHASED FROM (Aprn. Symbol) | A | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | D | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | DECAL NUMBER | | |
| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND DAGS, SPO Inventory Mgt. Office Oahu | | PROPERTY CUSTODIAN John Doe | | | | | | | | | | | | Jane Doe Phone: 123-5678 | 61-G-84-013 M131 | C | | S | | | | |
| O P C O D E | R E C O D E | ORG CODE | | | | | | | LOC CODE | MAINTENANCE CONTROL NUMBER (MCN) | ITEM CLASS | QTY | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | | | | FISCAL YEAR | | 1 2 3 4 5 6 7 8 | CD | 1 2 3 4 5 6 7 8 | CD |
| | | D | E | S | I | F | P | R | | | | | | | | | L | 2 | | | | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | | | | 68-69 | 70 | 71 | 72-82 | 83 | 72-82 | 84-91 |

Corrections or revisions to the data fields, listed below, are to be accomplished by processing a single transaction. When processing C/3 transactions, data fields that do not require changes must be repeated and entered in their applicable fields, otherwise will be replaced with blanks. You may change two or more data fields in a single transaction.

Data Fields: Fund Code; Item Class; Quantity; Description; Fiscal Year; Acquisition Code; Carrying Value; Decal Number.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---|----|---|---|---|---|---|-----|---------|------|---|-----------------------------------|----|---|----------|--|--|--|--|--|--|----------|--|--|--|--|--|--|--|
| CORRECTION - FUND CODE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001440 | 3210 | 1 | TYPEWRITER IBM MEMORY S/N13245677 | 98 | 6 | 1,100.35 | | | | | | | M4002121 | | | | | | | |
| CORRECTION - ITEM CLASS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 2 | 4 | 002 | 2002210 | 3375 | 1 | PC DELL OPTI GX1 W/MON SN1223432 | 99 | 6 | 1,975.25 | | | | | | | M4003231 | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

OP CODES
 A - Add
 C - Change
 D - Delete
 X - Removal

REC CODES
 1 - Org/Loc Header Title
 3 - Detail Inventory

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002

December 31, 2002 Page 10 OF 11
 Quarter Ended

Equipment
 Classification of Property

| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND | | PROPERTY CUSTODIAN | | | PREPARED BY (Name & Phone) | | | PURCHASED FROM (Aprn. Symbol) | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | | | | | | |
|--|----------------------------|--------------------|-------------|-----------------------|-----------------------------|------------------|--------------------------------------|---------------------------------|---|---|--|---|--|-------------|---|-------------|--------|---|----|-------|----------|----------|
| DAGS, SPO Inventory Mgt. Office Oahu | | John Doe | | | Jane Doe Phone: 123-5678 | | | 61-G-84-013 M131 | | | 1 Donations 2 Transfers-In 3 Phy Inv Adj-Gains 4 Prop Code Change Gains 5 Purchases 6 Accounting Adj-Gains 7 Location Change-Gains 8 Price Chng Adj-Incr C3 | | 1 Physical Disposals 2 Transfers-Out 3 Phy Inv Adj-Losses 4 Prop Code Change Losses 5 Declass to M&S-Losses 6 Accounting Adj-Losses 7 Location Change-Losses 8 Price Chng Adj-Decr C3 | | | | | | | | | |
| O P C O D E | R E C O D E | ORG CODE | | | | | P R O P E R T Y | L O C C O D E | M A I N T E N A N C E C O N T R O L N U M B E R (MCN) | I T E M C L A S S | Q T Y | D E S C R I P T I O N O F P R O P E R T Y START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | FISCAL YEAR | | D E C A L N U M B E R | | | | | | | |
| | | D E P T | D I V | S / D I V | I S L | F U N D | | | | | | | L 2 | A D P | | A S P | T G | * | | | | |
| 1 | 2 | 3-4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | 29 - 67 | | 68-69 | 70 | 71 | 72-82 | | 83 | 72-82 | | 84-91 |
| | | | | | | | | | | | | CORRECTION - QTY & DESCRIPTION | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 2 | 4 | 003 | 2003310 | 3375 | 1 | PC IBM 350 W/MON 8514 SN24HZM441 | 97 | 6 | 1,425.75 | | | | | | M4003055 | |
| | | | | | | | | | | | | ↑ ↑ To correct the Qty and Description which was previously incorrectly posted | | | | | | | | | | |
| | | | | | | | | | | | | CORRECTION - FISCAL YEAR | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 2 | 4 | 003 | 2003010 | 3205 | 1 | COPIER XEROX WKCNTN PRO SN 31245 | 01 | 6 | 2,625.25 | | | | | | | M4004122 |
| | | | | | | | | | | | | ↑ To correct the original Fiscal Year data which represents the FY item was received | | | | | | | | | | |
| | | | | | | | | | | | | CORRECTION - Decal Number | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 2 | 4 | 003 | 2003120 | 3219 | 1 | FAX XEROX WKCTR PRO755 #6JT-499941 | 01 | 6 | 1,075.25 | | | | | | | M4004123 |
| | | | | | | | | | | | | ↑ To correct the Decal Number or add Decal Number | | | | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS -- SPO FORM 17-A -- SAMPLE TRANSACTIONS

(Actual Size is Legal 8-1/2 x 14)
 STATE OF HAWAII
 DEPT. OF ACCOUNTING & GENERAL SERVICES
 DETAIL INVENTORY OF PROPERTY
 SPO-017A (REV 03/14)

Date Prepared December 16, 2002
 December 31, 2002 Page 11 OF 11
 Quarter Ended

OP CODES: A - Add, C - Change, D - Delete, X - Removal
 REC CODES: 1 - Org/Loc Header Title, 3 - Detail Inventory

Equipment
 Classification of Property

| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND DAGS, SPO Inventory Mgt. Office Oahu | | PROPERTY CUSTODIAN John Doe | | | PREPARED BY (Name & Phone) Jane Doe Phone: 123-5678 | | | PURCHASED FROM (Aprn. Symbol) 61-G-84-013 M131 | | | A C Q CD | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | D I S P CD | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | DECAL NUMBER | | |
|---|----------------------------|---------------------------------------|-------------|-----------------------|--|-------------|------------------|---|---------------------------------|---|---|-------------|---|-------------|------------------------|---|---|-------|--------------------------------------|--------------------------------------|-------|
| O P C O D E | R E C O D E | ORG CODE | | | | | F U N D | P R O P E R T Y | L O C C O D E | M A I N T E N A N C E C O N T R O L N U M B E R (MCN) | I T E M C L A S S | Q T Y | DESCRIPTION OF PROPERTY START WITH A NOUN INCLUDE IF APPLICABLE MAKE / MODEL/SERIAL NUMBER <i>Limited to 39 Characters Including Blank Spaces Font Size 11 or 12</i> | | | | FISCAL YEAR | | 1 2 3 4 5 6 7 8 | 1 2 3 4 5 6 7 8 | 84-91 |
| | | D E P T | D I V | S / D I V | I S L | 1 - 2 | | | | | | | 3 - 4 | 5 - 6 | 7 - 8 | 9 | 10-12 | 13-19 | | | |

To correct or revise the Carrying Value of an existing inventory record, if the value has increased, enter Acq Code 8 in Col. 71. If decreased, enter Disp. Code 8 in column 83. Enter the revised value in Carrying Value on Hand Cols. 72-82. In cases where other data fields are being corrected along with the Carrying Value, same transaction codes (C 3 8) may be used. See samples below.

| | | | | | | | | | | | | | | | | | | | | | |
|--|---|----|---|---|---|---|---|-----|---------|------|---|--|----|---|----------|---|--|--|--|----------|--|
| CORRECTION - CARRYING VALUE INCREASE | | | | | | | | | | | | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 2 | 4 | 005 | 2005120 | 3375 | 1 | PC DELL OPTI GX3 W/MON SN321567 | 02 | 8 | 1,875.00 | | | | | M4005057 | |
| | | | | | | | | | | | | ↑ ↑ ↑ ↑ To Increase the original Carrying Value from 1,575.00 to 1,875.00 | | | | | | | | | |
| CORRECTION-CARRYING VALUE DECREASE | | | | | | | | | | | | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 2 | 4 | 005 | 2005150 | 3380 | 1 | PRINTER HP LaserJet 8000 SN821342 | 02 | | 1,258.50 | 8 | | | | M4005058 | |
| | | | | | | | | | | | | ↑ ↑ ↑ ↑ To Decrease the original Carrying Value from 1,458.50 to 1,258.50 | | | | | | | | | |
| CORRECTION-DESCRIPTION & CARRY VALUE INCR | | | | | | | | | | | | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 2 | 4 | 005 | 2005160 | 3313 | 1 | PROJECTOR BH920 SN921 W/ZOOM LENS | 02 | 8 | 1,325.25 | | | | | M4005059 | |
| | | | | | | | | | | | | ↑ ↑ ↑ ↑ To Correcting Description - Zoom Lens & Increase Carrying Value from 1,100.00 to 1,325.25 | | | | | | | | | |

Chapter 9 INVENTORY UPDATE PROCESS

MDB REPORT 012 INVENTORY TRANSACTION REGISTER

Description: This report is a computer printout that lists the results of all transactions that were submitted by the inventory personnel each quarter to update their Inventory Master File. It also serves as the formal transaction register for audit purposes. Any entry that was rejected by the computer will appear with an Error Code in the far right column.

Frequency: Quarterly - to accounts that submitted transactions on the SPO Form 17A.

Distribution: Sent to Departments or Agencies after their inventory transactions have been processed by ICSD.

Instructions: Upon receipt of this listing, responsibility of the inventory personnel is to reconcile the transactions submitted on their SPO Form 17A against those appearing on the Inventory Transaction Register to ensure proper posting and updating of their inventory records. The following instructions will help in identifying transaction errors and rejections:

Transactions rejected by the computer will appear with an error code in the last column of the transaction register. Rejected transactions were not posted therefore must be re-entered. Refer to Page 9-29 of this chapter to determine the nature of the error and corrective actions to re-enter the rejected transaction. Deletion of the reject transaction is not necessary.

Identify posting errors by comparing the transactions submitted on your SPO Form 17A against those appearing on the Transaction Register. Transactions with OP Codes C, D, and X are paired with the inventory master file record that the transaction is changing, deleting, or removing. You must ensure that the correct master inventory record is adjusted properly.

Transactions that were rejected by the computer or posted with errors are to be corrected and re-entered during the next Quarterly Inventory Transaction Update Process.

Chapter 9 INVENTORY UPDATE PROCESS

MDB REPORT 012 INVENTORY TRANSACTION REGISTER - INSTRUCTIONS

| MDB REPORT 012 | | | | | | | | | | STATE OF HAWAII | | RUN DATE 04/20/02 | | PAGE 20 | | | | | | | |
|--------------------------------------|----------|----------|---|---|----------|----------|----------|-----------|-----------|--------------------------------|-----------|------------------------------------|-----------|-----------|-----------|-------------------|-----------|-----------|---|-----|--|
| DEPARTMENT ACCOUNTING & GENERAL SVCS | | | | | | | | | | INVENTORY TRANSACTION REGISTER | | | | | | | | | | | |
| | | | | | | | | | | AS OF 3RD QUARTER | | | | | | | | | | | |
| O | R | D | D | S | I | F | P | LOC | MAINT | ACQUIRED | | D | | ERROR | | | | | | | |
| P | E | E | I | / | S | N | R | LOC | CONTROL | ITEM | QTY | DESCRIPTION | FY | * C | COST | I | DECAL | CODE | | | |
| C | P | V | D | L | D | O | | | NO | CLASS | | | | | | S | | | | | |
| 4 | 5 | 6 | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001101 | 3225 | 1 | CABINET FILE LATERAL 4DW TAN CRAIG | 02 | 5 | 2,501.65 | | M4008770 | | | | |
| | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001110 | 3224 | 1 | DESK EXEC DBL PED BEIGE AURORA | 00 | 5 | 1,090.50 | | M4005550 | | | | |
| D | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001110 | 3224 | 1 | DESK EXEC DBL PED BEIGE AURORA | 00 | | 1,090.50 | 7 | M4005550 | | | | |
| | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001150 | 3329 | 1 | FACSIMILE XEROX MDL 200 SN 2435676 | 90 | 5 | 950.00 | | M4001234 | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2001150 | 3329 | 1 | FACSIMILE XEROX SN2435676 DA11032 | 90 | | 950.00 | 1 | M4001234 | | | | |
| | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2011190 | 3375 | 1 | PC DELL GX3 W/MON SN321567 | 02 | 5 | 1,075.23 | | M4008789 | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2011190 | 3375 | 1 | PC DELL GX3 W/MON/CD SN321567 | 02 | 8 | 1,875.23 | | M4008789 | | | | |
| | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2011280 | 3380 | 1 | PRINTER HP LZRJT 2500 SN192765 | 90 | 5 | 1,100.00 | | M4008690 | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | 001 | 2011280 | 3375 | 1 | PC DELL GX W/MON SN12345 TD02-2 | 87 | | 1,652.24 | 2 | M4007781 | 21 | | | |
| | | | | | | | | | | | | | | | 20 | CONTROL TOTAL | | .00 | | | |
| | | | | | | | | | | | | | | | | INPUT TRANSACTION | | 8,069.62 | | | |
| | | | | | | | | | | | | | | | | DIFFERENCE | | 8,069.62 | - | *** | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001541 | 3380 | 1 | PRINTER HP LZRJT 2200 #1100068 | 02 | * 5 | 950.25 | | M4001230 | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 1 | 5 | 001 | 2001580 | 3373 | 6 | SOFTWARE MS OFFICE 2000 | 02 | 5 | 3,652.90 | | M4001230 | 22 | | | |
| | | | | | | | | | | | | | | | 20 | CONTROL TOTAL | | .00 | | | |
| | | | | | | | | | | | | | | | | INPUT TRANSACTION | | 4,603.15 | | | |
| | | | | | | | | | | | | | | | | DIFFERENCE | | 4,603.15 | - | *** | |

Chapter 9 INVENTORY UPDATE PROCESS

MDB REPORT 012 INVENTORY TRANSACTION REGISTER - INSTRUCTIONS

| | | | | | |
|-----------|---|-----------|--|----------|------------------------------|
| 1 | Report No.& Department | 2 | Title of Report & Quarter Ending | 3 | Report Print Date & Page No. |
| 4 | OP - Operation Code (Transaction Type) | 5 | REC - Record Code: 1 = ORG or LOC Header Title or 3 = Detail Inventory Record | | |
| 6 | ORGANIZATION CODE: DEP = Department Code; DIV = Division Code; S/D = Sub-Division Code; ISL = Island Code. | | | | |
| 7 | FND - Fund Code | 8 | PRO - Property Code: 1 = Land & Improvements; 2 = Buildings & Improvements; 3 = Vehicles; 4 = Equipment; 5 = Controlled Items; 6 = Weapons; 7 = Works of Art & Historical Treasures; 8 = Infrastructure. | | |
| 9 | LOC - Location Code (Physical location) | 10 | MAINT CONTROL NO. (Unique number assigned to each record annually) | | |
| 11 | ITEM CLASS - Item Classification Code (Number assigned to each item to classify it into a prescribed inventory class) | | | | |
| 12 | QTY - Quantity (Item count) | 13 | DESCRIPTION (Description of the item) | | |
| 14 | ACQUIRED - FY = Fiscal Year the item was acquired (receipt date). (*) Asterisk if an approximate or average Fiscal Year. | | | | |
| 15 | C - Acquisition Code (How the item was acquired) | 16 | COST - Item's Original Value. If disposal the Value of Item Removed | | |
| 17 | DIS - Disposal Code (Identifies reason for removal) | 18 | DECAL (Number assigned to the item for control & property ownership) | | |
| 19 | ERROR CODE - A code that is generated by the computer program to describe the reason for transaction rejection. | | | | |
| 20 | <p>CONTROL TOTAL (Optional request) = Total of all values (carrying value, value removed & value changed)</p> <p>TOTALS: INPUT TRANSACTION = Accumulated total of carrying value, value removed, value changed, including error transactions.</p> <p>DIFFERENCE = Difference between the Control Total and Input Transaction amounts.</p> | | | | |
| 21 | Posting Error - Wrong item removed. The Maint Control No. is assigned to another item. Printer has to be added back to inventory. | | | | |
| 22 | Error code - Transaction rejected by the computer because the Maint Control Number is assigned to another inventory item. | | | | |

Chapter 9 INVENTORY UPDATE PROCESS

MDB REPORT 012 INVENTORY TRANSACTION REGISTER - ERROR CODES

Error Codes appear in the last right column of the Transaction Register and is generated by the Computer to describe the nature of each transaction error or rejection. The following error code & description will enable you the identify the error & make the necessary correction.

| CODE | DESCRIPTION |
|--------------|---|
| DB001 | ADDITION TRANSACTION (A1 / A3) WITH MATCHING OR DUPLICATED MAINT CONTROL NUMBER. This means the control number is a duplicate of either a number previously assigned by you or the computer. |
| DB003 | CHANGE TRANSACTION (C1 / C3) WITH NO MATCHING RECORD. The computer could not match your transaction to its records because of error with either the ORG Code, Property Code, Location Code, or Maint Control Number. |
| DB004 | REMOVAL TRANSACTION (X3) WITH NO MATCHING RECORD. The computer could not match your transaction to its records because of error with either the Record Code, ORG Code, Property Code, Location Code, or Maint Control Number. |
| DB005 | DELETE TRANSACTION (D1 / D3) WITH NO MATCHING RECORD. This is similar to Error Code DBOO4. |
| DB006 | INVALID OR BLANK PROPERTY CODE. Transaction with either erroneous or no property code. |
| DB007 | INVALID OR BLANK OPERATION CODE. Transaction with either erroneous or no OP Code. |
| DB008 | INVALID OR BLANK RECORD CODE OR DUPLICATION OF A MAINT CONTROL NUMBER. |
| DB009 | BLANK MAINTENANCE CONTROL NUMBER. This means you failed to assign a Maint Control Number to your transaction. |
| DB010 | INVALID HEADER TRANSACTION (Record Code " 1 ") WITH INFORMATION IN A FIELD THAT SHOULD BE BLANK. |
| DB016 | MISSING QUANTITY, FISCAL YEAR, OR CARRYING VALUE ON " A3 " TRANSACTION. |
| DB017 | REMOVAL TRANSACTION (X3) WITH INVALID DISPOSAL CODE OR WRONG VALUE REMOVED. |

Should any of the above Error Code appear on the Transaction Register, you will have to reprocess (re-enter) the transaction with the correct information. Deletion of the incorrect transaction is not necessary.

Note: If more than one transaction (entry) with the same ORG Code, Location Code & Maint Control No. is submitted in the same quarterly report, the computer will process one & reject the others. Some transactions require two quarters to complete.
Example: Attempting to change the item description & transferring the item during the same reporting quarter.

Chapter 10 ANNUAL INVENTORY REPORTING

This chapter defines the Annual Inventory Reporting requirements for the State and is presented with the following information:

- Responsibility
 - Penalties for Non-compliance
 - Annual Filing requirements
 - SPO Form 17-B Annual Summaries of Inventories – Instructions Page 10-2 to 10-5
 - SPO Form 17-B – Filing Samples Page 10-6 to 10-8
-

Responsibilities

Section 103D-1206, Hawaii Revised Statutes states that the chief procurement officers for their respective jurisdictions, the administrative heads of the executive departments, and all other persons, offices, and boards of a public character which are not by law under the control and direction of any of the officers specifically named in this section, **before September 16 of each year**, shall prepare and file with the administrator of the state procurement office an annual inventory return of state property in the possession, custody, control, or use of the officer making the return, or of the department or office of the government over which the officer presides. Any officer, agent, or employee serving in a department or under a returning officer shall file an annual inventory return to the department head or the returning officer. The officer making the return shall similarly file a copy with the administrator of the state procurement office.

Penalties for Non-compliance

Section 103D-1209, Hawaii Revised Statutes authorizes the administrator of the state procurement office to withhold the salary of any designated property custodian for non-compliance to the annual inventory reporting requirements. Section 103D-1210, HRS imposes further penalties.

Annual Filing Requirements

After the fourth quarter, before September 16 of each year, each designated property custodian must submit to the SPO, Inventory Management Office an **Annual Inventory Report** submission package containing the following:

1. **One completed copy of the SPO Form 17-B, Annual Summary of Inventories Report** with execution of the Certificate of Custodian by the Property Custodian, attesting to the accuracy of the items and dollar value being reported as of June 30th or end of the fiscal year. Also, **one completed copy of the SPO form 17-BTrans, Property Custodian Delegation of Authority**. This transmittal form allows the department head to authorize an individual to be the Property Custodian for the State organization and location code(s). The transmittal form is **not necessary if the department head does not delegate the authority**.
2. Agencies with inventory records maintained by the DAGS, Fixed Asset Inventory System. **One copy of the total page(s), MDB Report 020, which contains the year-end dollar values, entered on the SPO Form 17-B.**

Exception: Exempt agencies that maintain their own inventory recording system. A complete set of their inventory by detailed item description and carrying value of non expendable state property on hand, acquired & disposed as of July 1 of the year for which such return is made.

3. Only if adjustments are made to the totals on the SPO Form 17-B **attach a copy of the SPO Form 17-A with the adjustment transactions. Adjustments on this form are limited to fourth quarter error or rejected transactions that is \$5,000 or greater. Agency must submit another separate copy of the same SPO 17-A to update its inventory listing.**

SPO FORM 17B ANNUAL SUMMARY OF INVENTORIES REPORT - INSTRUCTIONS

| | | | | | | | | | | | | |
|--|--|--|-------------|-------------------------|-----------------------------------|---|---|--|--|------------------------|------------------------|----------------|
| (Actual Form Size is Legal 8-1/2 x 14) | | STATE OF HAWAII DEPT. OF ACCOUNTING & GENERAL SERVICES | | | | | | | | | | |
| ANNUAL SUMMARY OF INVENTORIES REPORT (SPO FORM 17B) | | | | | | | | | | | | |
| DEPARTMENT (DIV., SUB-DIV., BR., ISLE.) | | PROPERTY CUSTODIAN | | PREPARED BY (Full name) | | DATE PREPARED | FISCAL YEAR ENDED | | | | | |
| 1 | | 2 | | 3 | | 4 | 5 | | | | | |
| ORG. CODE | | R E C A P I T U L A T I O N O F I N V E N T O R I E S | | | | | | | | | | |
| D E P T | D I V | S / | I S L | LOC. CODE | L I N E | VEHICLES, EQUIPT, ARTS, HISTORICAL Property Codes 3,4,5,6 & 7 | BUILDINGS AND IMPROVEMENTS Property Code 2 | LAND & IMPMTS & INFRASTRUCTURE Property Codes 1 & 8 | | | | |
| | | | | | | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | |
| ----- 6 ----- | | | | 7 | a | Org. Code Total from Annual MDB 020 Computer Printout (as of end of <u>4th</u> Qtr) | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | b | 15 Rejected/Posting Errors 4th Qtr - ADDITIONS From Attached SPO Form 17-A | 16 | Not Applicable | 17 | Not Applicable | 18 | Not Applicable |
| | | | | | c | Rejected/Posting Errors 4th Qtr - DELETIONS From Attached SPO Form 17-A | | | | | | |
| | | | | | d | Total - Fiscal Year-End June 30, 19__ | | | | | | |
| | | | | | | Net (a + b - c = d) | Total (a + c = d) | Net (a + b - c = d) | Total (a + c = d) | Net (a + b - c = d) | Total (a + c = d) | |
| SUMMARY OF INVENTORIES | | | | | | CERTIFICATION OF PROPERTY CUSTODIAN | | | | | | |
| LINE | CLASSIFICATION | | | | NET Carrying Value of Property | | TOTAL Carrying Value Removed | | I,....., hereby swear and certify that I am the Property Custodian responsible for creating the inventory attached hereto, that I know the contents thereof, that the same is full, true and complete, and the items enumerated therein are at present under my control and the value set opposite the various items is true and correct, to the best of my knowledge and belief. I am also swear and certify that I am responsible for the care, custody, or control (including but not limited to sign for: disposal applications, annual physical inventory certifications and transfer of properties) of all state property pertaining to the stated organization and location code(s). _____ Property Custodian Signature Date | | | |
| 1 | Vehicles, Equipment, Works of Art, Historical Treasures (Property Codes 3,4,5,6, & 7) | | | | | | | | | | | |
| 2 | Buildings and Building Improvements (Property Code 2) | | | | | | | | | | | |
| 3 | Land, Land Improvements & Infrastructures (Property Code 1 & 8) | | | | | | | | | | | |
| | TOTALS | | | | | | | | | | | |

SPO FORM 17B ANNUAL SUMMARY OF INVENTORIES REPORT - INSTRUCTIONS

| | |
|----|--|
| 1 | DEPARTMENT - Enter the applicable Department, Division, Sub-Division, Branch & Island. |
| 2 | PROPERTY CUSTODIAN - Enter the name of the property custodian of the account. |
| 3 | PREPARED BY - Enter the full name and phone number of the person preparing the report. |
| 4 | DATE PREPARED - Enter the date of preparation of the report. |
| 5 | FISCAL YEAR ENDED - Enter the applicable fiscal year-end date of the report. |
| 6 | ORG CODE - Enter the Organization Code of the reporting account. <u>Prepare a separate report for each ORG CODE.</u> |
| 7 | LOC CODE - Enter " ALL " if the Report applies to all locations of the ORG Code or selected locations. |
| 8 | <u>Line a</u> - (As of end of <u>4th</u> Qtr) Line "a" are the total dollar values for the ORG Code or Location Code(s) taken from the last page of the MDB Report 020 Annual Inventory Report of Property. If no value enter "None". |
| 9 | Combine ORG TOTALS for "VEHICLE, EQUIP, CONTROL, WEAPONS & ART/HIST" from " Original Cost of Property " column. |
| 10 | Combine ORG TOTALS for "VEHICLE, EQUIP, CONTROL, WEAPONS & ART/HIST" " from " Value of Property Removed " column. |
| 11 | Enter the ORG TOTALS for " BLDG " from " Original Cost of Property " column. |
| 12 | Enter the ORG TOTALS for " BLDG " from " Value of Property Removed " column. |
| 13 | Enter the ORG TOTALS for "LAND and INFRA" from " Original Cost of Property " column.C25 |
| 14 | Enter the ORG TOTALS for "LAND and INFRA" from " Value of Property Removed " column. |
| 15 | <u>Line b</u> - ADDITIONS - allows the property custodian to increase (adjust) their Year-end balances - only 4th Qtr Rejected Transactions or Posting Errors. "None" if it applies. Adjustments require submission of two copies of the SPO Form 17-A Inventory of Property 17-A with Qtr ending Sept 30. Use Maint Control No. from the new MDB 020 Printout. |
| 16 | Enter total values of the <u>Add or Change-value increase</u> transactions for Property Codes 3, 4, 5, 6 & 7 on the SPO Form 17-A. |
| 17 | Enter total values of the <u>Add or Change-value increase</u> transactions for Property Code 2, on the SPO Form 17-A. |
| 18 | Enter total values of the <u>Add or Change-value increase</u> transactions for Property Code 1 & 8, on the SPO Form 17-A. |

SPO FORM 17B ANNUAL SUMMARY OF INVENTORIES REPORT - INSTRUCTIONS

| | | | | | | | | | | | | |
|---|--|-----------|--|-------------|---|---|---------------------------|---------------------------|---|---------------------------|---------------------------|--|
| STATE OF HAWAII DEPT. OF ACCOUNTING & GENERAL SERVICES ANNUAL SUMMARY OF INVENTORIES REPORT (SPO FORM 17B) | | | | | | | | | | | | |
| DEPARTMENT (DIV., SUB-DIV., BR., ISLE.) | | | PROPERTY CUSTODIAN | | | PREPARED BY (Full name) (Phone) | | | DATE PREPARED | | FISCAL YEAR ENDED | |
| R E C A P I T U L A T I O N O F I N V E N T O R I E S | | | | | | | | | | | | |
| ORG. CODE | | LOC. CODE | VEHICLES, EQUIPT, ARTS, HISTORICAL Property Codes 3,4,5,6 & 7 | | | BUILDINGS AND IMPROVEMENTS Property Code 2 | | | LAND & IMPMTS & INFRASTRUCTURE Property Codes 1 & 8 | | | |
| D E P T | D I V | | S / D I V | I S L | L I N E | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | |
| | | | | a | Org. Code Total from Annual MDB 020 Computer Printout (as of end of 4th Qtr) | | | | | | | |
| | | | | b | Rejected/Posting Errors 4th Qtr - ADDITIONS From Attached SPO Form 17-A | | Not Applicable | | Not Applicable | | Not Applicable | |
| | | | | c | 19 Rejected/Posting Errors 4th Qtr - DELETIONS From Attached SPO Form 17-A | 20 | 20a | 21 | 21a | 22 | 22a | |
| | | | | d | Total - Fiscal Year-End June 30, 19__ 23 | 24 | 25 | 26 | 27 | 28 | 29 | |
| | | | | | Net (a+b-c=d) | | Total (a+c=d) | Net (a+b-c=d) | Total (a+c=d) | Net (a+b-c=d) | Total (a+c=d) | |
| SUMMARY OF INVENTORIES | | | | | | | | | | | | |
| LINE | CLASSIFICATION | | | | NET | | TOTAL | | CERTIFICATION OF PROPERTY CUSTODIAN 34 I,....., hereby swear and certify that I am the Property Custodian responsible for creating the inventory attached hereto, that I know the contents thereof, that the same is full, true and complete, and the items enumerated therein are at present under my control and the value set opposite the various items is true and correct, to the best of my knowledge and belief. I am also swear and certify that I am responsible for the care, custody, or control (including but not limited to sign for: disposal applications, annual physical inventory certifications and transfer of properties) of all state property pertaining to the stated organization and location code(s). ----- Property Custodian Signature Date | | | |
| | | | | | Carrying Value of Property | | Carrying Value Removed | | | | | |
| Carrying Values are from Line d | | | | | | | | | | | | |
| 1 | Vehicles, Equipment, Works of Art, Historical Treasures (Property Codes 3,4,5,6, & 7) | | | | 24a | | 25a | | | | | |
| 2 | Buildings and Building Improvements (Property Code 2) | | | | 26a | | 27a | | | | | |
| 3 | Land, Land Improvements & Infrastructures (Property Code 1 & 8) | | | | 28a | | 29a | | | | | |
| TOTALS | | | | | 32 | | 33 | | | | | |

SPO FORM 17B ANNUAL SUMMARY OF INVENTORIES REPORT - INSTRUCTIONS (Continue)

| | | | |
|--|--|---|---|
| 19 | Line c DELETIONS - allows the property custodian to decrease (adjust) their Year-end balances - only 4th Qtr Rejected Transactions or Posting Errors. "None" if it applies. Adjustments require submission of two copies of the SPO Form 17-A, Detail Inventory of Property SPO Form 17-A with Qtr ending Sept 30. Use Maint Control No. from the new MDB 020 Printout. | | |
| 20 | 20a | Enter total values on your SPO Form 17-A for the Delete, Removal or Change - value decrease transactions for Prop Codes 3, 4, 5, 6 & 7. | |
| 21 | 21a | Enter total values on your SPO Form 17-A for the Delete, Removal or Change - value decrease transactions for Prop Code 2. | |
| 22 | 22a | Enter total values on your SPO Form 17-A for the Delete, Removal or Change - value decrease transactions for Prop Code 1 & 8. | |
| 23 | Line d - Total Fiscal Year- End June 20, 19__ (Enter the Fiscal Year ending) | | |
| 24 | 25 | 26 | For all three categories of inventory sections, enter on Line d of these columns the results derived for the following computation: |
| 27 | 28 | 29 | Sum of the dollar values reflected in Line " a " plus " b " minus " c ". (Formula: Lines a + b - c = d) |
| SUMMARY OF INVENTORIES Section | | | |
| Line 1 - Enter the value on Line d Total - Fiscal Year-End for Vehicles, Equipment, Works of Art, Historical Treasures. | | | |
| 24a | "Carrying Value on Hand" | 25a | "Carrying Value Removed " |
| Line 2 - Enter the value on Line d Total - Fiscal Year-End for Buildings and Improvements. | | | |
| 26a | "Carrying Value on Hand" | 27a | "Carrying Value Removed " |
| Line 3 - Enter the value on Line d Total - Fiscal Year-End for Land and Improvements, & Infrastructure. | | | |
| 28a | "Carrying Value on Hand" | 29a | "Carrying Value Removed " |
| 32 | TOTALS - " NET, Carrying Value of Property " column - Add Lines 1, 2 & 3. | | |
| 33 | TOTALS - " NET, Carrying Value Removed " column - Add Lines 1, 2, & 3. | | |
| 34 | CERTIFICATION OF PROPERTY CUSTODIAN - The designated Property custodian must sign here certifying the accuracy of the information provided on this form. | | |

Flip Pg 10-5 back - single print pg 10-6

Chapter 10 ANNUAL INVENTORY REPORTING SPO FORM 17-B - SAMPLE

| | | | | | |
|---|--|---|--|---|---|
| (Actual Form Size is Legal 8-1/2 x 14) | | STATE OF HAWAII DEPT. OF ACCOUNTING & GENERAL SERVICES | | | |
| ANNUAL SUMMARY OF INVENTORIES REPORT (SPO FORM 17-B) | | | | | |
| DEPARTMENT (DIV., SUB-DIV., BR., ISLE.) DAGS, State Procurement Ofc Inventory Mgt Office-Oahu | | PROPERTY CUSTODIAN John Doe | PREPARED BY (Full name) John Doe (Phone) 123-5567 | DATE PREPARED August 20, 2002 | FISCAL YEAR ENDED June 30, 2002 |

| ORG. CODE | | | | | LOC. CODE | R E C A P I T U L A T I O N O F I N V E N T O R I E S | | | | | | | |
|-----------|----------|----------|----------|--|------------|---|---|---|--|------------------------|------------------------|------------------------|----------------|
| D E P T | D I V | S I S T | I S L E | | | L I N E | VEHICLES, EQUIPT, ARTS, HISTORICAL Property Codes 3,4,5,6 & 7 | BUILDINGS AND IMPROVEMENTS Property Code 2 | LAND & IMPMTS & INFRASTRUCTURE Property Codes 1 & 8 | | | | |
| | | | | | | | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | CARRYING VALUE ON HAND | CARRYING VALUE REMOVED | |
| 04 | 3 | 1 | 1 | | All | a | Org. Code Total from Annual MDB 020 Computer Printout (as of end of 4th Qtr) | 1 15,321.00 | 2 2,405.00 | 3 123,456.00 | None | 4 12,000.00 | None |
| | | | | | | b | Rejected/Posting Errors 4th Qtr - ADDITIONS From Attached SPO Form 17-A | 5 5,330.70 | Not Applicable | None | Not Applicable | None | Not Applicable |
| | | | | | | c | Rejected/Posting Errors 4th Qtr - DELETIONS From Attached SPO Form 17-A | 6 278.50 | 278.50 | None | None | None | None |
| | | | | | | d | Total - Fiscal Year-End June 30, 2002 | 20,373.20 | 2,683.50 | 123,456.00 | 0.00 | 12,000.00 | 0.00 |
| | | | | | | | Net (a+b-c=d) | Total (a+c=d) | Net (a+b-c=d) | Total (a+c=d) | Net (a+b-c=d) | Total (a+c=d) | |

| SUMMARY OF INVENTORIES | | | | | CERTIFICATION OF PROPERTY CUSTODIAN | |
|------------------------|---|-----------------------------------|-----------|---------------------------------|-------------------------------------|---|
| LINE | CLASSIFICATION | NET Carrying Value of Property | | TOTAL Carrying Value Removed | | I, John Doe, hereby swear and certify that I am the Property Custodian responsible for creating the inventory attached hereto, that I know the contents thereof, that the same is full, true and complete, and the items enumerated therein are at present under my control and the value set opposite the various items is true and correct, to the best of my knowledge and belief. I am also swear and certify that I am responsible for the care, custody, or control (including but not limited to sign for: disposal applications, annual physical inventory certifications and transfer of properties) of all state property pertaining to the stated organization and location code(s). <div style="text-align: right;"> <i>John Doe</i> 08/20/02 ----- Property Custodian Signature Date </div> |
| 1 | Vehicles. Equipment. Works of Art. Historical Treasures (Property Codes 3,4,5,6, & 7) | 20,373 | 20 | 2,683 | 50 | |
| 2 | Buildings and Building Improvements (Property Code 2) | 123,456 | 00 | 0 | 00 | |
| 3 | Land. Land Improvements & Infrastructures (Property Code 1 & 8) | 12,000 | 00 | 0 | 00 | |
| TOTALS | | 155,829 | 20 | 2,683 | 50 | |

Chapter 10

ANNUAL INVENTORY REPORTING SPO FORM 17-B - SAMPLE

| MDB REPORT 020 | | STATE OF HAWAII | | RUN DATE 08/09/02 | | PAGE 32 | | | | | | | |
|--|---|-----------------|---|----------------------------|---|---------|-------------|---|----------|------------|----------|----------|--------|
| ANNUAL INVENTORY REPORT OF PROPERTY | | | | | | | | | | | | | |
| DEPARTMENT OF ACCOUNTING & GENERAL SVCS. | | | | PERIOD ENDING 06 / 30 / 02 | | | | | | | | | |
| D | D | S | I | F | P | MAINT | DESCRIPTION | ACQUIRED | ORIGINAL | D | VALUE OF | TAG OR | |
| E | I | / | S | N | R | LOC | CONTROL | ITEM | QTY | OF | I | PROPERTY | DECAL |
| P | V | D | L | D | O | NO | CLASS | PROPERTY | FY * CD | PROPERTY | S | REMOVED | NUMBER |
| 04 | 3 | 1 | 1 | | | 6018630 | | SPO, INVENTORY MANAGEMENT OFFICE | | | | | |
| | | | | | | | | SPO Form 17-B:Line "a" Land- "Carrying Value on Hand" = 12,000.00 | | | | 4 | |
| | | | | | | | | SPO Form 17-B:Line "a" Buildings and Improvement- "Carrying Value on Hand" = 123,456.00 | | | | 3 | |
| ORG TOTALS - | | | | | | | | LAND | 1 | 12,000.00 | | .00 | 0 |
| | | | | | | | | BLDG | 1 | 123,456.00 | | .00 | 0 |
| | | | | | | | | VEHICLE | 1 | 2,345.00 | | .00 | 0 |
| | | | | | | | | EQUIP | 36 | 12,456.00 | | 2,345.00 | 4 |
| | | | | | | | | CONTROL | 12 | 520.00 | | 60.00 | 3 |
| | | | | | | | | WEAPONS | 0 | .00 | | .00 | 0 |
| | | | | | | | | ART/HIST | 0 | .00 | | .00 | 0 |
| | | | | | | | | INFRA | 0 | .00 | | .00 | 0 |
| | | | | | | | | Total | 50 | 138,777.00 | | 2,405.00 | 7 |
| | | | | | | | | SPO Form 17-B:Line "a" Veh, Equip, Arts, Hist - "Carrying Value on Hand" = 15,321.00 | | | | 1 | |
| | | | | | | | | SPO Form 17-B:Line "a" Veh, Equip, Arts, Hist - "Carrying Value Removed" = 2,405.00 | | | | 2 | |

Chapter 10

ANNUAL INVENTORY REPORTING SPO FORM 17-B - SAMPLE

| STATE OF HAWAII DEPT. OF ACCOUNTING & GENERAL SERVICES DETAIL INVENTORY OF PROPERTY | | | | | | | | | | | | | | | August 20, 2002 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|---|---|---|---|---|---|---------------|---|-------------------|---------------------------|--|--|--------------------------------|---------------------|----|-------------|--|---|---|---|---|---|--------------|---|---|---|---|---|---|---|---|---|---|-------|----|----------|----------|---|---|---|---|---|---|---|---|---|---|---|---|--|
| 0 - Summary Control A - Add C - Change D - Delete X - Removal | 0 - Summary Control 1 - Org/Loc Header Title 3 - Detail Inventory | Classification of Property Equipment | | | | | | | | | | SPO Form 17-A (Rev 03/14) | | | Sept 30, 2002 Quarter Ended | | | PAGE 1 OF 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DEPARTMENT / DIV / SUB-DIV / BRANCH & ISLAND | | | | | | | | | | PROPERTY CUSTODIAN | | | PREPARED BY | | | PURCHASED FROM | | | CARRYING VALUE OF ITEMS ON HAND AND ACQUIRED SINCE JULY 1st LAST YEAR BY | | | VALUE OF ITEMS REMOVED FROM INVENTORY DURING FISCAL YEAR BY | | | DECAL NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DAGS, State Procurement Office Inventory Mgmt Oahu | | | | | | | | | | John Doe | | | John Doe 123-5567 <small>(Phone)</small> | | | 61-G-84-013 M131 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| O P C O D E | R E C C O D E | O R G C O D E | | | | | | | L O C C O D E | M A I N T E N A N C E C O N T R O L N U M B E R | I T E M C L A S S | Q T Y | D E S C R I P T I O N O F A R T I C L E OR U S E O F P R O P E R T Y | | | F I S C A L Y E A R | | | A | D | C | D | I | S | P | C | D | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 72-82 | 83 | 72-82 | 84-91 | | | | | | | | | | | | | |
| | | D | E | S | I | S | L | F | | | | | | | | U | R | T | | | | | | | | | | | | | | | | | | | | | | L | 2 | A | 1 | A | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10-12 | 13-19 | 20-23 | 24-28 | | | | 68-69 | 70 | 71 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4th Qtr Reject - PURCHASES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | 3 | 04 | 3 | 1 | 1 | 2 | 4 | | 003 | 3003111 | 3375 | 1 | PC DELL GFX240 SN 12378 W/MON/KYB | | | 96 | | 5 | | | | | | | | | | | | | | | | | | | | | M4000054 | | | | | | | | | | | | | |
| 4th Qtr Reject - PHYSICAL DISPOSALS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| X | 3 | 04 | 3 | 1 | 1 | 1 | 4 | | 002 | 3000230 | 3221 | 1 | CHAIR EXEC ALLSTEEL TAN DA#1116 | | | 76 | | | | | | | | | | | | | | | | | | | | | | | M4000520 | | | | | | | | | | | | | |
| 4th Qtr Reject-UPGRADE-DESCRIPTION & VALUE INCREASED \$325.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | 3 | 04 | 3 | 1 | 1 | 1 | 4 | | 002 | 3000290 | 3375 | 1 | PC DELL GX200 SN 123543 W/MON/KYB | | | 01 | | 8 | | | | | | | | | | | | | | | | | | | | M4000051 | | | | | | | | | | | | | | |
| To be included in SPO Form 17-B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment Increase FY Ending Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPU DELL GX240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Upgrade Value Increase | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TTL Line "b" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment Decrease FY Ending Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Disposal - Chair | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TTL Line "c" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Job MDBA3 – Detail Inventory of Property

Printout - MDB Report 033 Detail Inventory of Property

DESCRIPTION: Once a year, on or about February 15th, the DAGS Inventory Management Office, furnishes property custodian of each account (Org Code) automatically, a complete updated computer printout of the Detail Inventory of Property (MDB Report 033) listing to conduct your annual wall-to-wall physical inventory required by Hawaii Revised Statutes. This listing represents your inventory balance on hand as of end of 2nd quarter (December 31).

In addition, on an "as requested" basis, this job provides the inventory personnel and property custodians anytime of the year, a complete current inventory listing as of the last quarterly inventory update process or as prescribed on your written request.

USAGE: To conduct the required annual wall-to-wall physical inventory. This updated listing is most helpful after an abnormal volume of transactions are processed, such as due to major disaster, fire, losses, physical inventory adjustments, purchases, mass transfers or location changes, etc. This listing will be most useful when you have reasons to take a special inventory during the year or when an updated listing is desirable due to a schedule audit or inspection. This is another reason why your inventory transactions should be processed each quarter to update your Master Inventory File.

FREQUENCY: Annually furnished automatically and upon receipt of written request from the requesting agency.

DATA REQUIRED FROM USERS: For other than the annual automatic printout, the requesting agency must furnish one of the following parameter selection information in the written request in order for the computer to select out the proper records in preparation of your reports.

- Indicate the applicable Department Code (first two digits of the Organization Code) if reports are desired for all matching Department Code records, regardless of Organization Code, Property Code, and Location Code.
- Specify the applicable 5-digit Organization Code(s) if reports are to be prepared for all matching Organization Code(s) records, regardless of Property Code and Location Code.

This listing is also available in an Excel format. Email a request to inventory.management.office@hawaii.gov

Samples of MDB Report 033 are on the following Pages 11-1a and 11-1b

Chapter 11 SPECIAL COMPUTER ASSIST PROGRAM Job MDBA3 - Detail Inventory of Property

| MDB REPORT 033 | | | | | | | | | | STATE OF HAWAII | | RUN DATE 02/02/03 | | PAGE 1 | |
|-----------------------|---|---|---|---|---|-----|---------|-------|-----|------------------------------------|----------|----------------------------|---|----------|-----------|
| DEPARTMENT OF DEFENSE | | | | | | | | | | DETAIL INVENTORY OF PROPERTY | | PERIOD ENDING 12 / 31 / 02 | | | |
| D | D | S | I | F | P | | MAINT | | | DESCRIPTION | ACQUIRED | ORIGINAL | D | VALUE OF | TAG OR |
| E | I | / | S | N | R | LOC | CONTROL | ITEM | QTY | OF | | COST OF | I | PROPERTY | DECAL |
| P | V | D | L | D | O | | NO | CLASS | | PROPERTY | FY * CD | PROPERTY | S | REMOVED | NUMBER |
| 06 | 3 | 2 | 1 | | | | 3018630 | | | DEPT OF DEFENSE MILITARY OAHU | | | | | |
| 06 | 3 | 2 | 1 | | | 285 | 3027640 | | | 292D SUPPLY & SVC CO. DS - WAHIAWA | | | | | |
| 06 | 3 | 2 | 1 | 1 | 4 | 285 | 3027850 | 3239 | 1 | BOOKCASE MEL 37X10X42 | 74 | 5 | | 600.25 | G301732 |
| 06 | 3 | 2 | 1 | 1 | 4 | 285 | ***** | 3239 | 1 | BOOKCASE MEL 37X10X42 | 74 | | 2 | 260.00 | G301735 |
| 06 | 3 | 2 | 1 | 1 | 4 | 285 | 3027870 | 3900 | 1 | DEHUMIDIFIER KENMORE SN20637677 | 84 | 2 | | 1,291.15 | G305418 |
| 06 | 3 | 2 | 1 | 1 | 4 | 285 | 3027871 | 3900 | 1 | PUMP GASOLINE SMITH 193M409 | 03 | 5 | | 2,562.64 | G305569 |
| | | | | | | | | | | | | 4,454.04 | | 260.00 * | |
| 06 | 3 | 2 | 1 | 1 | 5 | 285 | 3027890 | 3239 | 5 | SHELVES MTL 84X36X18 | 71 | 5 | | 1,227.50 | |
| | | | | | | | | | | | | 1,227.50 | | * | |
| | | | | | | | | | | | | 5,681.54 | | * | 260.00 ** |

Chapter 11 SPECIAL COMPUTER ASSIST PROGRAM Job MDBA3 - Detail Inventory of Property

| MDB REPORT 033 | | STATE OF HAWAII | | | | RUN DATE 02/02/03 | | PAGE 32 | | | | | | |
|-----------------------|---|-----------------|---|------------------------------|---|-------------------|--------------|-------------------------------|----------|----------|----|--------------|----------|----------|
| DEPARTMENT OF DEFENSE | | | | DETAIL INVENTORY OF PROPERTY | | | | | | | | | | |
| | | | | PERIOD ENDING 12 / 31 / 02 | | | | | | | | | | |
| D | D | S | I | F | P | MAINT | DESCRIPTION | | ACQUIRED | ORIGINAL | D | VALUE OF | TAG OR | |
| E | I | / | S | N | R | LOC | CONTROL | ITEM | QTY | OF | | I | PROPERTY | DECAL |
| P | V | D | L | D | O | NO | CLASS | PROPERTY | | FY * | CD | PROPERTY | S | REMOVED |
| ----- | | | | | | | | | | | | | | |
| 06 | 3 | 2 | 1 | | | 3018630 | | DEPT OF DEFENSE MILITARY OAHU | | | | | | |
| | | | | | | | ORG TOTALS - | LAND | | 1 | | 0.00 | | 0 |
| | | | | | | | | BLDG | | 1 | | 1,234,567.00 | | 0 |
| | | | | | | | | VEHICLE | | 10 | | 56,800.00 | | 0 |
| | | | | | | | | EQUIP | | 890 | | 314,990.50 | | 1,458.42 |
| | | | | | | | | GRP ITEM | | 445 | | 11,594.63 | | 0.00 |
| | | | | | | | | | | 1347 | | 1,617,952.13 | | 1,458.42 |
| | | | | | | | | | | | | | | 4 |
| ----- | | | | | | | | | | | | | | |

Job MDBA4 – Create Mass Changes and Update

DESCRIPTION: This job provides the property custodians a means to obtain computer support in accomplishing mass corrections to their Master Inventory File. These changes include mass disposals, mass location code changes, and mass transfers-out of inventory items. The job produces the following two listings as evidence of action taken and to establish an audit trail.

1. **MDB Report 042, Inventory Change Register.** This listing displays all the matching current active records on the Master Inventory File and indicates what changes have been accomplished on these records. The Type Codes (TC) appears on the extreme left column of the listing, which indicates the type of mass disposals or changes.
 2. **MDB Report 044, Inventory Transaction Register.** This listing is identical to the Inventory Transaction Register (MDB Report 012). It displays the transactions to delete, remove, or add inventory records requested on the above MDB Report 042. This report is an official accountable transaction record, therefore must be retained for audit and inspection purposes.
-

Mass Disposal of Inventory Records

The written request must include the approved disposal application number and the applicable Organization and Location Codes.

MDB Report 042: A mass disposal Type Code (TC) D record is entered by the SPO Inventory Mgt. Office (IMO) to remove all header title and detail inventory records on the matching Org and Location code(s). This will generate on each record: TC: D1 = Header; & TC: D3 = Detail inventory records.

MDB Report 044: The above action will result in computer generation of OP/Rec Code D/1 and X/3 transactions with Disposition Code 1 (Physical Disposals) for each matching Org Code/Location record, which will update the Master Inventory File.

Mass Location Code Changes

The written request must reference the Org Code and from losing Location Code to gaining Location Code. Also, if there is a change in the Location Header Title.

MDB Report 042: A mass location code Type Code (TC) L record is entered by the IMO to change the location code header title and detail inventory records on the matching Org code. This will generate on each record: TC: L1 = Header; & TC: L3 = Detail inventory records.

MDB Report 044: The above action will result in computer generation of OP/Rec Code D/1 and D/3 Transaction with disposal code 7 (Location Change-Loss) for the losing location and A/3 transaction with acquisition Code 7 (Location Change-Gain) for the gaining location for each matching record, which will update the Master Inventory File.

Mass Organization and Location Code Changes

The written request must include the SPO Form 26 Transfer of Property document signed by the losing and gaining property custodian. Information required: FROM: Losing Organization and Location code(s); TO: Gaining Organization and Location Code(s).

MDB Report 042: A mass transfer Type Code (TC) T record is entered by the IMO, to transfer all header title and detail inventory records from the losing Org and location code(s) to the gaining Org and Location code(s). This will on each record: TC: T1 Header and TC: T3 Detail Inventory record.

MDB Report 044: The above action will result in the computer to generate an Op/Rec Code D1 record, X/3 transaction with disposal code 2 (Transfer-Out) for the losing Org/Location Code and A/3 transaction with acquisition Code 2 (Transfer-In) for the gaining Org/Location Code for each matching record, which will the Master Inventory File.

Chapter 11 SPECIAL COMPUTER ASSIST PROGRAM Job MDBA4 - Mass Change & Update

| MDB REPORT 042 | | | STATE OF HAWAII | | | | RUN DATE 03/04/03 PAGE 1 | | | | | | | | |
|---|-------------|---|---------------------------|-----------|---|-----|----------------------------|-------|-----|--|----------|------------|----------|---------|----------|
| DEPARTMENT OF LAND & NATUREAL RESOURCES | | | INVENTORY CHANGE REGISTER | | | | PERIOD ENDING 12 / 31 / 03 | | | | | | | | |
| TC | CHANGE FROM | | | CHANGE TO | | | CONTROL | ITEM | | DESCRIPTION | ACQUIRED | CARRYING | D | REMOVAL | TAG OR |
| YD | ORG | P | LOC | ORG | P | LOC | NUMBER | CLASS | QTY | OF PROPERTY | FY * CD | VALUE | I | VALUE | DECAL NO |
| T1 | 02603 | | | | | | 3027030 | | | WILDLIFE BIOLOGIST GIFFIN | | | | | |
| T3 | 02603 | 4 | 413 | 02603 | 4 | 066 | 3097480 | 3319 | 1 | BINOCULAR AGFA 7X35 SR390247 | 76 | 5 | 350.25 | | C1001115 |
| T3 | 02603 | 4 | 413 | 02603 | 4 | 066 | 3097490 | 3223 | 1 | DESK 2 PEDESTAL METAL 30X60 | 75 | 5 | 1,295.00 | | C1000189 |
| T3 | 02603 | 4 | 413 | 02603 | 4 | 066 | 3097500 | 3208 | 1 | TYPEWRITER OLIVETTE UNDER WOOD #123422 | 91 | 2 | 650.00 | | C1100234 |
| | | | | | | | | | | | | 2,295.25 * | 0.00 | | |
| T3 | 02603 | 5 | 413 | 02603 | 5 | 066 | 3097510 | 3900 | 20 | BAG SLEEPING COLEMAN | 64 | 5 | 1,550.00 | | |
| | | | | | | | | | | | | 1,550.00 * | | | |
| | | | | | | | | | | | | 3845.25 ** | | | |

Chapter 11 SPECIAL COMPUTER ASSIST PROGRAM Job MDBA4 - Mass Change & Update

| MDB REPORT 044 | | | | | | | | | | STATE OF HAWAII | | RUN DATE 03/04/03 | | PAGE 1 | |
|--|-------|---------|-------------|-----|-----|---------|---------------------------|---------|---------|--------------------------------|--|-------------------|-------|--------|------------|
| DEPARTMENT OF LAND AND NATURAL RESOURCES | | | | | | | | | | INVENTORY TRANSACTION REGISTER | | | | | |
| AS OF 2ND QUARTER | | | | | | | | | | | | | | | |
| ORDSIFP | MAINT | | DESCRIPTION | | | | | | | ACQUIRED | ORIGINAL | D | ERROR | | |
| PEE I / SNR | LOC | CONTROL | ITEM | QTY | OF | | | | | | COST OF | I | DECAL | CODE | |
| CPVDLDO | NO | CLASS | PROPERTY | | | | | | FY * CD | PROPERTY | S | | | | |
| 1 | 02 | 6 | 0 | 3 | 413 | 3027030 | WILDLIFE BIOLOGIST GIFFIN | | | | | .00 | 2 | | |
| D 1 | 02 | 6 | 0 | 3 | 413 | 3027030 | WILDLIFE BIOLOGIST GIFFIN | | | | | | | | |
| CONTROL TOTAL | | | | | | | | | | | | .00 | | | |
| INPUT TRANSACTION | | | | | | | | | | | | <u>.00</u> | | | |
| DIFFERENCE | | | | | | | | | | | | .00 | | | |
| 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 3097480 | 3319 | 1 | BINOCULAR AGFA 7X35 SR390247 | 76 | 5 | 350.25 | C1001115 |
| X 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 3097480 | 3319 | 1 | BINOCULAR AGFA 7X35 SR390247 | 76 | | 350.25 | 2 C1001115 |
| 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 3097490 | 3223 | 1 | DESK 2 PEDESTAL METAL 30X60 | 75 | 5 | 295.00 | C1000189 |
| X 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 3097490 | 3223 | 1 | DESK 2 PEDESTAL METAL 30X60 | 75 | | 295.00 | 2 C1000189 |
| 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 3097500 | 3208 | 1 | TYPEWRITER OLIVETTE UNDER WOOD #123422 | 91 | 2 | 350.00 | C1100234 |
| X 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 3097500 | 3208 | 1 | TYPEWRITER OLIVETTE UNDER WOOD #123422 | 91 | 2 | 350.00 | C1100234 |
| CONTROL TOTAL | | | | | | | | | | | | 995.25 | | | |
| INPUT TRANSACTION | | | | | | | | | | | | <u>995.25</u> | | | |
| DIFFERENCE | | | | | | | | | | | | .00 | | | |
| 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 6097510 | 3900 | 5 | BAG SLEEPING COLEMAN | 64 | 5 | 150.00 | |
| X 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 6097510 | 3900 | 5 | BAG SLEEPING COLEMAN | 64 | 5 | 150.00 | |
| CONTROL TOTAL | | | | | | | | | | | | 150.00 | | | |
| INPUT TRANSACTION | | | | | | | | | | | | <u>150.00</u> | | | |
| DIFFERENCE | | | | | | | | | | | | .00 | | | |

Chapter 11 SPECIAL COMPUTER ASSIST PROGRAM Job MDBA4 - Mass Change & Update

| MDB REPORT 044 | | | | | | | | | | | STATE OF HAWAII | | RUN DATE 03/04/03 | | PAGE 1 | | | | |
|--|---|----|---|---|---|---|---|-------|---------|-------------|--------------------------------|--|-------------------|----------|-------------------|--------|--------|----------|--|
| DEPARTMENT OF LAND AND NATURAL RESOURCES | | | | | | | | | | | INVENTORY TRANSACTION REGISTER | | | | | | | | |
| AS OF 2ND QUARTER | | | | | | | | | | | | | | | | | | | |
| O | R | D | D | S | I | F | P | MAINT | | DESCRIPTION | | ACQUIRED | | ORIGINAL | | D | ERROR | | |
| P | E | E | I | / | S | N | R | LOC | CONTROL | ITEM | QTY | OF | | COST OF | | I | DECAL | | |
| C | P | V | D | L | D | O | | NO | CLASS | PROPERTY | | FY | * | CD | PROPERTY | S | CODE | | |
| A | 1 | 02 | 6 | 0 | 3 | | | 066 | 3927030 | | | WILDLIFE BIOLOGIST GIFFIN | | 2 | | .00 | | | |
| | | | | | | | | | | | | | | | CONTROL TOTAL | | .00 | | |
| | | | | | | | | | | | | | | | INPUT TRANSACTION | | .00 | | |
| | | | | | | | | | | | | | | | DIFFERENCE | | .00 | | |
| A | 3 | 02 | 6 | 0 | 3 | 1 | 4 | 066 | 3997480 | 3319 | 1 | BINOCULAR AGFA 7X35 SR390247 | | 76 | 2 | 350.25 | | C1001115 | |
| A | 3 | 02 | 6 | 0 | 3 | 1 | 4 | 066 | 3997490 | 3223 | 1 | DESK 2 PEDESTAL METAL 30X60 | | 75 | 2 | 295.00 | | C1000189 | |
| A | 3 | 02 | 6 | 0 | 3 | 1 | 4 | 066 | 3997500 | 3208 | 1 | TYPEWRITER OLIVETTE UNDER WOOD #123422 | | 91 | 2 | 350.00 | | C1100234 | |
| | | | | | | | | | | | | | | | CONTROL TOTAL | | 995.25 | | |
| | | | | | | | | | | | | | | | INPUT TRANSACTION | | 995.25 | | |
| | | | | | | | | | | | | | | | DIFFERENCE | | .00 | | |
| A | 3 | 02 | 6 | 0 | 3 | 1 | 4 | 413 | 6997510 | 3900 | 5 | BAG SLEEPING COLEMAN | | 64 | 2 | 150.00 | | | |
| | | | | | | | | | | | | | | | CONTROL TOTAL | | 150.00 | | |
| | | | | | | | | | | | | | | | INPUT TRANSACTION | | 150.00 | | |
| | | | | | | | | | | | | | | | DIFFERENCE | | .00 | | |