

STATE OF MISSISSIPPI DEPARTMENT OF EDUCATION	TOPIC: FIXED ASSETS AND FACILITY USAGE
EMPLOYEE PROCEDURES MANUAL	SECTION: 14.0 PAGE 1 OF 6 EFFECTIVE DATE: MAY 1, 2000 REVISION #4: February 25, 2014

FIXED ASSETS

The State of Mississippi has stringent controls for the reporting of items designated as fixed assets. The Property Officer in the [Fixed Assets Division](#) of the Office of Accounting is responsible for reporting fixed assets on a monthly basis. The Property Division of the Mississippi Office of the State Auditor is responsible for verification of property in state entities and maintaining a master inventory for all state agencies and universities.

All property will be assigned to an employee of the Mississippi Department of Education (Department) who will assume full responsibility for it. Each employee shall sign an Asset Report during the periodic self-audit process acknowledging possession of the assigned items and assuming full responsibility for the items. In the event assigned property cannot be located, the employee may be required to reimburse the Department for the cost.

Equipment, vehicles or office furniture with a cost of \$1,000 or more will be added to the Department inventory after these items are paid in full. This includes items purchased from Surplus Property and any item that is donated to the Department with a fair market value of \$1,000 or more. Any freight charges are to be included in the total cost of the item. These items should be tagged within 60 days of receipt of the item. If 60 days has passed and the item is still not identified with a numbered inventory tag, the Property Officer should be notified.

All agencies and universities are required to maintain a complete and current inventory list of each property item (Section 29-9-21) which costs \$1000 or more unless the items purchased fall within the groups listed below. These items will be reported as equipment, regardless of their purchase value.

- Weapons
- Cameras and camera equipment (greater than or equal to \$250)
- Two-way radio equipment
- Televisions (greater than or equal to \$250)
- Lawn maintenance equipment
- Cellular telephones
- Computer and computer equipment (greater than or equal to \$250)
- Chain saws
- Air compressors
- Welding machines
- Generators
- Motorized vehicles

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Property Contact Responsibilities

The Bureau Director (or above) for each office should designate a Property Contact. Both the Bureau Director (or above) and the Property Contact will complete the [Property Contact Agreement Form](#) to acknowledge acceptance of the fixed asset responsibilities.

The Property Contact is responsible for the following duties:

- Maintaining a complete and accurate listing of the office's property items and their location;
- Maintaining adequate fixed assets files;
- Assisting the Property Officer in preparing the required paperwork when inventory items are assigned, moved, checked out, or in need of disposal;
- Assisting the Property Officer with tagging new equipment, ensuring that worn tags are replaced and placing new tags on items when they have fallen off;
- Conducting periodic self-audits of the office's fixed assets as scheduled by the Property Officer. Submitting the results of the self-audit to the Property Officer by the designated deadline for review and approval and following up on any revisions requested to ensure the inventory reports are accurate;
- Ensuring all fixed assets are accounted for upon notification of an employee's transfer to another office or termination of employment and notifying the Property Officer to make the appropriate changes in the assignment of fixed asset inventory.
- Notifying the Property Officer in writing of the following:
 - When large items are ordered (desks, chairs, bookcases, file cabinets, etc.) that would require removal of old items before positioning new ones.;
 - When equipment needs to be moved, transferred, traded, salvaged or sold the Property Contact should complete the Furniture/Equipment Disposition Request, ensure it is signed by the appropriate persons, and submit it to the Property Officer;
 - When equipment has become obsolete, worn out, not salable and/or of no value; and
 - When equipment is discovered missing, a Property Affidavit form must be completed and submitted to the Property Officer.

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Fixed Asset Audits

The Property Officer will perform a physical inventory of the agency annually. The Property Contact should assist the Property Officer in locating all equipment on inventory. The Property Officer may conduct random audits of each office at any time during the year. In addition, the Mississippi Office of the State Auditor will conduct an annual audit of inventory.

If traveling employees have property items in their possession during the time of the physical count, there must be a current [Equipment Receipt form](#) on file as required by the Mississippi Office of the State Auditor. The Equipment Receipt form should be used by employees to check out equipment and is to be updated no less than annually. With advance notice, the Property Officer may require that equipment be brought in for auditor observation.

Computers and Information Technology Items

See [Section 19.0 \(Computer Services\)](#) for the policies and procedures related to the procurement of computers and information technology items. The fixed asset policies and procedures prescribed in this section apply to computer related purchases.

Each office must notify Management Information Systems (MIS) when computer equipment is needed. The Budget Office has to approve equipment purchases before orders are placed. Each piece of computer equipment purchased by MIS for other offices must be maintained by item description, serial number, cost, office originating request, and location assigned.

Salvaged Equipment

In situations involving the salvage of equipment, the Bureau Director or above should sign the written request to Fixed Assets. The item(s) will be deleted from inventory after written approval from the Salvage Committee, MIS (if necessary), and the Accounting Director. If there is to be a trade or sale of equipment to another agency or outside vendor, written approval must be received from both the Mississippi Department of Finance and Administration's Office of Purchasing and Travel and the Mississippi Office of the State Auditor prior to any action being taken. This includes the replacement of an item by a vendor. Advertisements and bids are also required when items are to be sold.

Lost or Stolen Property

Should a piece of property be lost due to theft, robbery or other circumstances, the law enforcement agency with jurisdiction should be notified immediately and a report filed. A copy of the police report should be submitted to the Property Officer along with a notarized [Lost or Stolen Property Affidavit](#). The Lost or Stolen Property Affidavit should be signed by the person responsible for the property. If a law enforcement agency is not notified at the time the loss is discovered, then an explanation for such failure must be included with the affidavit.

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FACILITY USAGE

Vehicles and Public Facilities

The Property Officer shall maintain agency vehicle titles in the Accounting vault. According to § 27-9-59 of the Mississippi Code of 1972 annotated:

All state vehicles owned or leased by an agency of the state shall have a permanent decal or paint on both sides of the vehicle in letters at least three (3) inches in height and on the rear in letters not less than 1 ½ inches in height, stating the name of the state agency. The marking must be in a color which is in contrast with the color of the vehicle.

Due to the potential liability of the Department and the employee and in accordance with policy requirements for the utilization of the state-owned vehicles and facilities, vehicles and public facilities must be utilized for business purposes only. In the event that either is used outside the course and scope of the employee's duties, the liability and requirement of the Department to defend the employee in a legal action could be voided.

In order to maintain the highest productivity for its staff and to ensure efficient use of the available resources, the Department has established policies which address the use of all facilities and equipment. Employees are encouraged to take pride in their work space and to utilize all departmental resources while performing their assigned tasks. When it does become necessary to take care of personal business during working hours, employees should request leave in order to handle these matters. Facilities and property of the Department are to be used for official state business only and should never be used for personal gain nor should state property be abused.

Vehicles and facilities owned or leased by the Department shall be utilized only for the purposes of carrying out the duties of the Department. At no time while utilizing Department-owned or leased property shall an employee use the property for personal benefit. In addition, an employee shall not make a discretionary decision about the use of Department-owned or leased vehicles or facilities they are controlling that conflicts with the stated reason for which approval was obtained for the utilization of the vehicles or facilities.

Any employee of the Department involved in an accident while operating a state-owned vehicle must report the accident and their involvement to the Bureau Director or above. Refer to [Section 13.0 \(Travel, sub-section Accidents and Injuries\)](#) for details.

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Vehicles and Public Facilities (continued)

Telephone

The State of Mississippi has established a complex computerized telephone system which is maintained by the Mississippi Department of Information Technology Services (ITS). This system enables each telephone set to have a separate number which can provide direct access to an employee. This system has voice mail capabilities so callers can record messages whenever the employee cannot be reached. These messages are accessible solely by the staff member from push button phones anywhere in the continental United States. If an employee is experiencing a problem with his or her telephone, MIS should be contacted in order for it to be resolved.

The office telephone should be used only for conducting departmental business. If it is absolutely necessary for an employee to use the office telephone for personal business, the call should be as brief as possible. Habitual and lengthy use of the telephone for conversations with relatives, friends, and outside business contacts will interrupt the office workflow; therefore, is not permitted. Incoming personal calls that could result in abuse of the office telephone should be discouraged by all employees. Employees should never make personal long-distance calls which are charged to the Department. Employees are not authorized to charge a long-distance call and make repayment at a later date.

MAIL SERVICES

All incoming correspondence is handled by the Department's mail room. Mail received in the office's post office box is picked up each day before 8:00 a.m. and often again around 10:00 a.m. The Mail Room personnel are responsible for sorting the mail and delivering it to the appropriate office. If a letter is sent Certified Mail, the Mail Room personnel will sign for it, but will also have the individual to whom it is addressed sign for it when it is delivered.

All outgoing correspondence must be mailed from the Mail Room. In order to ensure that the mail is handled properly, a Mailing Request form must be completed and delivered with the correspondence to be sent out. Mail Room staff can provide Mailing Request forms when needed. If a letter must be sent First Class, it should be so indicated on the request form. Any correspondence which can be sent "hand mail" (state government agencies located in Jackson are included in the "hand mail" system) should be addressed as such. All mail must be in the mail room no later than 3:00 p.m. to ensure it is sent out the same day.

The Department assumes no responsibility for receiving or distributing personal mail to employees. Department stationery, envelopes, and postage are to be used solely for conducting official business and should never be used for personal matters.

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FAX MACHINE

Department fax machines are able to transmit and receive information. If at all possible, avoid using fax machines for transmitting or receiving long documents. Department fax machines are to be utilized solely for official business and personal usage is prohibited.

There is no cost associated with transmitting or receiving information locally. Long distance transmissions will be billed directly to the office which has utilized the machine. In order to send a transmission, a fax Transmission Sheet must be completed and attached to the material to be sent. When the transmission has been sent, a transmission report will automatically be generated.

An operating manual with complete instructions for operating and maintaining individual fax machines should be kept at or near the machine for reference when needed.

NEWSPAPERS AND PUBLICATIONS

There are times when reading magazines, newspapers, and other publications will enhance the performance of an employee's assigned tasks and job duties. Upon approval by the designated supervisor of each office, subscriptions to publications that are work related are allowable.

RECORDS MANAGEMENT

Removal or disposal of Department records or files should be conducted in accordance with state rules and regulations. For information pertaining to the management of state government records or to have files stored, refer to the [Mississippi Department of Archives and History website](#).