

Prepared by Property and Fund Management Office
This replaces the Administrative Procedure A8.505
dated June 2001.

A8.505

A8.505 State Personal Property

May 2009

P 1 of 8

A8.505 State Personal Property

1. Purpose

To establish procedures for the management and control of non-expendable personal property hereafter defined as inventorial property owned by or in the custody of the Board of Regents of the University of Hawai'i.

To satisfy the requirements of the Federal government for control over government property, as hereafter outlined in this Section and APM A8.525, Federal Personal Property, for which the University is responsible and accountable.

2. Definitions

Account Code - The six-digit subsidiary ledger code representing a functional program/unit used to record, classify, and report.

Acquisition Cost of Non-Expendable Personal Property - The net invoice unit price of equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it is acquired. Other charges, such as the cost for installation, transportation, taxes, duty or protective in-transit insurance, shall be included in the unit acquisition cost in accordance with University accounting practices.

Asset Number - A system-generated number assigned to an asset record when it is created in the Fixed Assets System (FFX). The asset number may contain up to ten digits.

Capital Asset - Capital assets are major assets that benefit more than a single fiscal period. Typical examples are land, land improvements, infrastructure, buildings, building improvements and equipment.

Capitalization Threshold - The minimum unit value at which an item is defined as equipment and added to the fixed asset

records (University of Hawai'i currently utilizes a capitalization threshold of \$5,000).

Component - A part of a system or fabrication. System components may be auxiliary or accessory items.

Controlled Property - Tangible, non-expendable personal property less than \$5,000 per unit which is not capitalized and meets either of the following criteria: 1) Any firearms/weapons and 2) property which is Federal or agency owned under the provisions of an extramural award and is accountable to the University.

Custodial Department - The department or unit of the University having physical control of property (i.e., using department or sponsoring department for a contract or grant).

Decal Number - The unique University of Hawai'i control number assigned and affixed to the asset, when possible, for identifying an item or property which is supported by record of cost, location, custodian, etc.

Disposal - To pass or part with by UH Form 76, Disposal Application, in relieving custodial responsibility when an asset is sold, lost, obsolete, damaged beyond economic repair, etc.

Donated Equipment - Any property given, bequeathed, devised or granted to the University of Hawaii by a public or private organization or by an individual for an expressed purpose and for other restricted or unrestricted purposes.

Equipment - Any tangible, non-expendable personal property that is capitalized and meets the criteria set forth in APM A8.550, Capitalization.

Excess Property - Property with a remaining useful life which is no longer required by a department, but not necessarily excess to the University's systemwide needs and is subject to screening, transfer, or disposal action.

Fabricated Equipment - Equipment that has been constructed or assembled into one identifiable unit. The cost assigned to the unit is the total of its component parts, materials, consumable supplies and applicable labor.

Found Property - Property discovered by the custodial department or individual conducting the annual physical inspection which does not appear on the inventory records.

In reporting such property, estimated value must meet the capitalization criteria set forth in APM A8.550, Capitalization.

Grouped-Items - Physically or functionally identical items in the same inventory location. Examples are: Chairs, beds, and tables.

Impairment - A significant, unexpected decline in the service utility of a capital asset. Service utility is the usable capacity that a capital asset was expected to provide at its acquisition.

Inventorial Property - Tangible, non-expendable personal property which meets the capitalization criteria of APM A8.550, Capitalization.

Leased Property - Property acquired by the University of Hawaii under a lease or rental agreement with a vendor.

Loaned Property - Property which is either borrowed by the University from an external agency or one University department from another; or loaned by the University to an external agency or individual that is approved by the Department Head with mandatory notification to the Inventory Management Section.

Location Code 9099 - The code used to designate the physical location of the property when no specific location code has been assigned to a building that is not a major facility (i.e., facility located in a foreign country). Location code 9099 assigned to SW campus should be accompanied by the name/address of the location for recording into the "Other Location" data field in the asset record.

Materials/Supplies - All personal property including consumables not classified as equipment, controlled property or a grouped item.

Non-Capital Asset - An asset that does not meet the criteria for a capital asset.

Non-Inventorial Personal Property - Property that is expendable, consumable.

Ownership Code - The code on an asset record that indicates whether the asset is owned by the University, the Federal government or another agency.

Personal Property - Property of any kind except real property (land, land improvements, structures). It may be tangible -- having physical existence, or intangible -- having no physical existence, such as patents, inventions, and copyrights.

Personally-Owned Property - Property in which title vests with an individual and for which the University of Hawai'i assumes no responsibility for its loss, repair, or maintenance.

Property Administrator - The Property and Fund Management Office (PFMO) is responsible for the management and control of all capital assets in which the title is vested with the University, the Federal Government, or other agencies.

Property Custodian - The individual responsible for maintaining continuous, accurate records, periodically reporting location and condition, coordinating the annual physical inventory, insuring proper usage, safekeeping, and maintenance of all property. The principal investigator, who is the academic or administrative staff member responsible for initiating and conducting research, training, or public service projects, is normally the property custodian for the extramurally funded award.

Salvage - Property that, because of its worn, damaged, deteriorated, or incomplete condition, has no reasonable prospect of sale or use as serviceable property without major repairs or alterations, but which has some value in excess of its scrap value.

Scrap - Property that has no reasonable prospect of sale except for the recovery value of its basic materials content.

Sold Property - Surplus University-owned property sold to an external agency.

Subsequent Acquisition - Costs incurred subsequent to the initial acquisition or fabrication of an equipment item that extends the life or increases the production capacity and has a unit acquisition cost of \$1,000 or more.

Surplus Property - Any property that no longer has any value to the University or to the State.

Traded-In Property - Surplus University-owned property which has been traded-in for the purchase of new property.

Transfer - Assigning Custodial responsibility of an asset via FMIS 74, Equipment Transfer, to another custodian or account; movement of property to another physical location.

3. Objectives

To assure that the University's personal property accounting system is responsive to both State and Federal requirements.

To provide for identifying all nonexpendable personal property by item description, control number (decal), cost, location, custodian, ownership, and other essential information for effective inventory, control, accounting, disposal, and reporting purposes.

4. Applicability/Responsibilities

The Board of Regents, as a constitutionally established independent corporation, is responsible for all personal property to which it holds title. Custodial responsibility for other personal property is vested with the Board of Regents to the extent that it has explicitly agreed to accept responsibility therefor.

The Board of Regents, by authority of Section 304.2(2), Hawai'i Revised Statutes, can acquire both real and personal property and can hold, maintain, use, operate, sell, lease, and dispose of same whenever appropriate.

The University, notwithstanding the authority of the Board of Regents, is accountable for all capital assets property acquired and disposed of during the year since the inventory recorded as of the last preceding July 1. Chapter 103D, Hawaii Revised Statutes, requires the University to submit a detailed accounting certificate to the State Comptroller annually on or before September 15.

The University of Hawai'i President, Vice President for Budget and Finance/Chief Financial Officer, and the Director of Financial Management and Controller, has redelegated the responsibility for the management and control of inventorial personal property to the Manager of the Property and Fund Management Office (PFMO).

The Manager of the PFMO has systemwide responsibility to implement and administer the provisions of this administrative procedure and to meet both State and Federal requirements. The Manager shall inform all members of the faculty and administrative officers of their obligations for

the use, care, maintenance, and safekeeping of all personal property under the control of their respective departments or units. The Manager shall issue written instructions relating to acquisition, use, transfer, and disposition of inventorial property and government property for which the Board of Regents is responsible. The Manager shall provide for maximum use of all property.

Department Heads, Directors, Principal Investigators, or Fiscal Officers are delegated as responsible custodians when assigned property account(s). Property custodians have responsibility for direct control, use, care, maintenance, and safekeeping of all personal property for their respective departments or units. Further, they shall maintain and control the physical location, account records, and assure the security of the property to accurately support the University's centralized inventory accounting records.

During the absence of a property custodian, for whatever reason, the responsibility for the control, maintenance, and custody of University and Federally owned property is vested with the Department Head or Director, which acquired the property. Such responsibility includes property acquired for use on a research, training, or public service project by a Principal Investigator during the project or thereafter until the project has been satisfactorily closed out. Department Heads or Directors, however, may assign administrative functions to department staff personnel in the accomplishment of custodial responsibilities.

The Department Head or Director is responsible for assuring that Principal Investigators meet University or Federal requirements for the proper and timely transfer of custodial accounts when a Principal Investigator goes on sabbatical, leave, or transfers to another department, institution, or when employment is terminated.

Basic custodial responsibilities include but are not limited to:

- a. Identification and location of all inventorial University property purchased for, or assigned to, their respective departments.
- b. Receiving and inspecting delivered goods and processing the payment for such goods in a timely manner.
- c. Reporting inaccurate information to the Inventory Management Section for any errors found on the

THDR030D, Acquisition Report By Fiscal Officer, and on the THMU300A, Annual Inventory Verification Report, via a memorandum or the form FMIS-74, Equipment Transfer, as appropriate.

d. Ensuring appropriate care, custody and physical security so that proper stewardship of public, Federal and agency funds is supported.

e. Preparing and submitting to the Inventory Management Section the following forms:

- 1) FMIS-74, Equipment Transfer, for any transfer of personal property (Attachment A).
- 2) FMIS-76, Disposal Application, for action to sell, trade-in, salvage, or otherwise dispose of personal property (Attachment B).
- 3) FMIS-73, Fabricated Equipment, (Attachment C).
- 4) Form RMP-001, State of Hawai'i Report of Loss or Damage of State Property, for making claims involving burglary, theft, robbery, damage, destruction, disappearance (Attachment D).

Note: This form must be submitted along with FMIS-76 when making a claim for lost, stolen, or destroyed property.

- 5) UH Form 28, Special Bulk Inventory Worksheet (Attachment E).
- 6) UH Form 29, Consolidated Special Inventory Report (Attachment F).
- 7) PFMO Form 30, Receipt for Temporary Off-Campus Use of University-Owned Property by a University Employee (Attachment G).
- 8) PFMO Form 31, Property Loan and Indemnification by Non-University Personnel (Attachment H).
- 9) SPO Form 26, State of Hawai'i Transfer of Property (Attachment I).

5. Determination of Inventorial Property - Exceptions

a. The following exceptions have been established on a

systemwide basis:

- 1) Weapons such as handguns, rifles, shotguns, and other explosive devices, regardless of cost.
- 2) Small attachments, accessories, or auxiliary apparatus initially acquired to make the inventorial property usable for the purpose for which it was acquired.
- 3) Grouped items.
- 4) Materials under a contract or grant where special requirements are established.

b. The following property is non-inventorial:

- 1) Consumable or expendable supplies.
- 2) Glass, cloth, and rubber products.
- 3) Parts of buildings and structures permanently built in or installed and the removal of which would impair the building or structures.
- 4) Attachment to buildings, such as wiring, electrical fixtures, heating systems, air conditioning systems, plumbing systems, boilers, and elevator systems that are capitalized as real property (buildings).
- 5) Replacement parts that do not extend the life or increase the value of the equipment.

UNIVERSITY OF HAWAII

FMIS-74

EQUIPMENT TRANSFER
(See reverse side for instructions)

DATE: ____/____/____
(MM/DD/YY)

T ____
(FO Code + 3 digits)

ASSET NO.	DECAL NO.	DESCRIPTION	COST

TOTAL ITEMS* _____ TOTAL COST* _____

* ATTACH SEPARATE LISTING IF NECESSARY

FROM:

BUILDING CAMPUS: _____ BUILDING: _____
 ROOM/FLOOR: _____
 OTHER LOCATION: _____
 AVAILABILITY: _____
 SL ACCOUNT CODE: _____
 ASSET FO: _____
 ASSET CAMPUS: _____
 OWNERSHIP/TITLE: _____
 CUSTODIAN NAME: _____

TO:

BUILDING CAMPUS: _____ BUILDING: _____
 ROOM/FLOOR: _____
 OTHER LOCATION: _____
 AVAILABILITY: _____
 SL ACCOUNT CODE: _____
 ASSET FO: _____
 ASSET CAMPUS: _____
 OWNERSHIP/TITLE: _____
 CUSTODIAN NAME: _____

SIGNATURES:

CUSTODIAN: _____
 DATE: _____
 FISCAL OFFICER: _____
 F.O. #: _____
 DATE: _____

SIGNATURES:

CUSTODIAN: _____
 DATE: _____
 FISCAL OFFICER: _____
 F.O. #: _____
 DATE: _____

FOR PFMO USE ONLY

EXEC LEVEL: _____ DIVISION: _____
 SCHOOL: _____ DEPT: _____

FOR PFMO USE ONLY

EXEC LEVEL: _____ DIVISION: _____
 SCHOOL: _____ DEPT: _____

FMIS-76

UNIVERSITY OF HAWAI'I
DISPOSAL APPLICATION
(See last page for instructions)

CAMPUS: _____

DATE: _____
(MM/DD/YY)

DISPOSAL APPLICATION NO.
D _____

PROPERTY CUSTODIAN: _____ TELEPHONE NO.: _____

DEPARTMENT: _____

To comply with state laws and regulations regarding disposal of government assets, please complete the following:

1. Full description of property:

Asset Number	Decal Number	Description	Purchase Price	Acquired Date (mm-dd-yy)	Disposal Code *	Current Estimated Value

Number of items: _____ Total: \$ _____ 0.00

For federally-owned property, provide the following information:

- a) Grant and/or contract no. _____
- b) Written agency approval for property disposal should be attached, if required (Refer to APM A8.535 Disposal or Transfer)

* Disposal Code: The primary reason for disposing of the property. (List one code per item in Section 1.)

Code	Condition
DA	Damaged beyond economic repair
WO	Worn and unserviceable
TR	Trade-in and/or exchange
OB	Obsolete
TO	Transfer out of University (Attach AGS Form 18 if transferring to another State Agency)
TH	Theft (Attach Report of Loss or Damage of State Property & Police/Campus Security Report)
LO	Lost/Missing (Attach Report of Loss or Damage of State Property)
FR	Fire (Attach Report of Loss or Damage of State Property)
OT	Other (Specify here: _____)

2. Trade-In:

The following offers were received:

Firm	Cost w/o Trade	Offer	Cost w/Trade
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Estimated current market value of property \$ _____

3. Request approval to:

- Dispose by destruction
- Salvage for parts
- Trade-in
- Transfer out of University
- Relief of accountability
- Other _____
- Dispose by sale

Application to Dispose

Application is hereby made for the disposal of government property under my custody and control. Pursuant to Chapter 130, subtitle II, title 3, Hawai'i Administrative Rules, I do solemnly swear and affirm the accuracy of this application.

Signature of Property Custodian

Date

Signature of Fiscal Officer

F.O. Code

Date

Approval to dispose:

Inventory Management

Date

Disposal Certification

I certify that the property involved has been disposed of in the approved manner and that said property has not been directed or converted to improper use.

Signature

Print/Type Name

Date

(When disposal certification is completed, return the original to Inventory Management)

UNIVERSITY OF HAWAII
FORM INSTRUCTIONS
DISPOSAL APPLICATION (FMIS-76)

PURPOSE: This form is used to request approval to dispose of equipment owned or managed by the University of Hawai'i.

DATA ITEM	COMPLETION INSTRUCTIONS
All fields must be completed unless noted otherwise. Submit to Inventory Management in triplicate (original + 2 copies).	
CAMPUS	Enter the 2-digit campus code in which the property resides.
DATE	Enter date form prepared.
DISPOSAL APPLICATION NO.	Do not complete. Number to be assigned by Inventory Management.
PROPERTY CUSTODIAN	Enter name of property custodian.
TELEPHONE NO.	Enter telephone number of property custodian.
DEPARTMENT	Enter department of property custodian.
DESCRIPTION	Enter the 10-digit asset number, decal number, description, purchase price, acquired date (mm-dd-yy), disposal code (select one primary disposal code per item from the Disposal Code table), and current estimated value of the property.
TOTAL NUMBER OF ITEMS	Enter total number of items to be disposed.
TOTAL \$	Enter total dollar amount of items to be disposed.
GRANT/CONTRACT NO.	Required only for federally-owned property. Enter the grant and/or contract number of the federal award.
TRADE-IN	Required only if a trade-in offer was received. Enter the firm, cost without trade, offer, cost with trade, and estimated current market value of the property.
REQUEST APPROVAL TO	Check appropriate box for intended disposition method.
PROPERTY CUSTODIAN	Property Custodian's signature and date the form was signed.
FISCAL OFFICER	Fiscal Officer's signature, Fiscal Officer's code, and date the form was signed.
APPROVAL TO DISPOSE	Signature of approving authority in Inventory Management and date of approval.
DISPOSAL CERTIFICATION	Signature and printed name of the property custodian certifying the disposition of the property and date of certification.

FMIS-73

CAMPUS: _____

DATE: _____
(MM/DD/YY)

**UNIVERSITY OF HAWAI'I
FABRICATED EQUIPMENT**
(See reverse side for instructions)

Property Custodian: _____

Department: _____

1. Equipment description: _____

2. Additional description (which specifically identifies the item):

3. In-service date: _____

4. Located at: _____
Building Number/Location Building Campus Code

5. Ownership: University Federal Agency

6. FMIS SL account code: _____

7. Award Number: _____

8. Value of materials and supplies..... \$ _____

Value of labor consumed in construction..... \$ _____

TOTAL value of fabrication..... \$ 0.00

Signature of Fiscal Officer F.O. Code Date

For use by Inventory Management:

Asset Number: _____ Decal Number: _____

Exec Level _____ Division _____ School _____ Dept _____

Origination Date: 07/15/99

Revision Date: 02/11/00

UNIVERSITY OF HAWAII
FORM INSTRUCTIONS
FABRICATED EQUIPMENT (FMIS-73)

PURPOSE This form is used to establish a decal number for equipment that has been fabricated by the University of Hawai'i

DATA ITEM **COMPLETION INSTRUCTIONS**

All fields must be completed unless noted otherwise.

CAMPUS	Enter the 2-digit campus code in which the property resides.
DATE	Enter date form prepared.
PROPERTY CUSTODIAN	Enter name of property custodian.
DEPARTMENT	Enter department of property custodian.
EQUIPMENT DESCRIPTION	Enter brief description of equipment.
ADDITIONAL DESCRIPTION	Enter any additional information which may assist in identifying or classifying equipment.
IN-SERVICE DATE	Enter date equipment first put into service.
LOCATED AT	Enter 4 or 5-character building code or location in which property resides.
BUILDING CAMPUS CODE	Enter 2 character FMIS campus code associated with the building code.
OWNERSHIP	Check appropriate box for equipment vesting.
FMIS SL ACCOUNT CODE	Enter 6-digit FMIS account code.
AWARD NUMBER	Enter award number.
VALUE OF MATERIALS AND SUPPLIES	Enter total dollar value of materials and supplies used in the construction of equipment.
VALUE OF LABOR CONSUMED IN CONSTRUCTION	Enter total dollar value of labor used in the construction of equipment.
TOTAL VALUE OF FABRICATION	Enter total of materials, supplies and labor.
SIGNATURE OF FISCAL OFFICER	Fiscal Officer's signature.
F.O. CODE	Enter Fiscal Officer's code.
DATE	Enter date form signed.
ASSET NUMBER	Do not complete. Number to be assigned by Inventory Management.
DECAL NUMBER	Do not complete. Number to be assigned by Inventory Management.

Report No. _____
(RM use)STATE OF HAWAII
REPORT OF LOSS OR DAMAGE OF STATE PROPERTY
(Risk Management)

DEPARTMENT : _____

UNIT/SCHOOL: _____

1. TYPE OF LOSS (): Theft _____ Fire/Arson _____ Vandalism _____
Storm _____ Other _____
(Specify)

2. DATE INCIDENT DISCOVERED _____ TIME _____ A.M./P.M.

3. DATE INCIDENT OCCURRED _____ TIME _____ A.M./P.M.

4. HOW WAS LOSS DISCOVERED? _____

5. WHO DISCOVERED LOSS? _____ TITLE _____

6. WHO IS RESPONSIBLE FOR PROPERTY? _____ TITLE _____

7. AMOUNT OF LOSS \$ _____

ATTACH A COPY OF THE DETAIL INVENTORY OF PROPERTY REPORT OR OTHER DOCUMENTS AND INDICATE THE ITEMS THAT ARE INVOLVED IN THE LOSS. IN ADDITION, INDICATE NEXT TO EACH ITEM THE BUILDING AND ROOM NUMBER WHERE THE PROPERTY WAS LOCATED, IF APPLICABLE. NOTE: THIS ITEM MUST BE COMPLIED WITH IN ORDER TO VERIFY EXISTENCE OF THE PROPERTY.

8. IF CRIME SUSPECTED:

a. WHERE ENTRY MADE _____ MANNER _____
(Building & room number) (window/door/louvre/etc.)b. SECURITY _____ TYPE OF SYSTEM _____
(Fire/burglar/patrol/etc.) (Window/gate/alarm/lights/etc.)c. INCIDENT REPORTED TO LOCAL POLICE: NAME _____
BADGE NUMBER _____ STATION _____
DATE _____ TIME _____9. OTHER PERTINENT INFORMATION _____

I CERTIFY THAT THE ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Signature_____
Phone No._____
Date

STATE OF HAWAII
SUPERVISOR'S REPORT OF LOSS OR DAMAGE OF STATE PROPERTY
 (Risk Management)

GENERAL DESCRIPTION OF PROPERTY LOST OR DAMAGED:

BUILDING & ROOM NO. _____ \$ _____ TOTAL

A N A L L Y S I S	WHAT ACTS, FAILURE TO ACT AND/OR CONDITIONS CONTRIBUTED MOST DIRECTLY TO THE LOSS? WHAT ARE THE BASIC OR FUNDAMENTAL REASONS FOR THE EXISTENCE OF THESE ACTS AND/OR CONDITIONS?
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EVALUATION

LOSS SEVERITY POTENTIAL:

PROBABLE RECURRENCE RATE:

MAJOR SERIOUS MINOR
 FREQUENT OCCASIONAL RARE

P
R
E
V
E
N
T
I
O
N

WHAT ACTION HAS OR WILL BE TAKEN TO PREVENT RECURRENCE? LIST ALL ACTIONS IN ORDER.

- 1.
- 2.
- 3.
- 4.

GIVE DATE OF IMMEDIATE ACTION TAKEN. GIVE DATE WHEN ACTION COMPLETED.

IMMEDIATE ACTION	1. _____	2. _____	3. _____	4. _____
ACTION COMPLETED	1. _____	2. _____	3. _____	4. _____

INVESTIGATED BY:

REVIEWED BY:

 SUPERVISOR DATE PHONE #

 RISK MGMT. COORDINATOR DATE PHONE #

NOTE: IN ORDER TO RECEIVE REIMBURSEMENT, PARTS 1, 2 AND 3 MUST BE COMPLETED.

STATE OF HAWAII
SUPERVISOR'S REPORT OF LOSS OR DAMAGE OF STATE PROPERTY
LIST OF PREVENTIVE ACTIONS NOT IMPLEMENTED AND REASONS
(Risk Management)

Action
No. *

R E A S O N

* From Part 2 - Prevention

SPECIAL BULK INVENTORY WORKSHEET FOR _____

(Type of Inventory)

	Number	Dollar
Beginning Inventory Balance	_____	\$ _____
Cost of (_____) purchased during the year Type of Inventory	_____	\$ _____
Number of (_____) purchased during the year Type of Inventory	_____	
Average Cost per (_____) purchased is \$ _____ Type of Inventory		
SUBTOTAL	_____	\$ _____
Value of (_____) other than that purchased during year Type of Inventory	_____	\$ _____
Value will be appraised or in the absence of appraisal figured from average cost		
Number of (_____) other than that purchased during the year Type of Inventory	_____	
Inventory reductions during year (Based on previous year's average cost per volume) = \$ _____	(_____)	\$(_____)
TOTAL ENDING INVENTORY	_____	\$ _____

Note: This worksheet will be attached to the consolidated inventory report as supporting evidence when required.

CONSOLIDATED
SPECIAL INVENTORY REPORT

Department _____

Account Number _____

Account Custodian _____

Date of Inventory _____

Item Identification	Beginning Balance	Ending Balance	Unit of Issue	Unit Price	Extended Price

I certify that a thorough inventory was taken of my account as of June 30, 20____ and is accurate to the best of my knowledge.

(Signature of Account Custodian)

PFMO FORM 30

CAMPUS: _____

DATE: _____
(MM/DD/YY)

UNIVERSITY OF HAWAII

**RECEIPT FOR TEMPORARY OFF-CAMPUS
USE OF UNIVERSITY-OWNED PROPERTY BY
A UNIVERSITY EMPLOYEE**

Permission is requested to use the following property at a location off-campus for the period from _____ to _____ (not to exceed one year and renewed annually). It is hereby certified that the property will be used only in conjunction with University activities in the performance of University job responsibilities. In the event of my negligence and the property is lost, stolen or damaged, I may be held monetarily liable for replacement or repair of such property. Additionally, I hereby certify that the property shall be safeguarded at all times until returned.

Asset No.	Decal No.	Description of Asset	Temporary Location

Signature of Employee_____
Print/Type Name_____
Date

Approved by:

Signature of Department Head_____
Print/Type Name_____
Date

c: PFMO

CAMPUS: _____

DATE: _____
(MM/DD/YY)

UNIVERSITY OF HAWAII
PROPERTY LOAN AND INDEMNIFICATION
BY NON-UNIVERSITY PERSONNEL

For the loan period _____ to _____ (not to exceed one year and renewed annually):

I hereby certify that the property will be used only in conjunction with University activities in the performance of University responsibilities. In the event of my negligence and the property is lost, stolen or damaged, I may be held monetarily liable for repair or replacement of such property. While using the property, I will use due care for public safety and agree to indemnify the University of Hawaii as owner from and against all claims or demands for damages caused by any of my actions or any others operating under this agreement. Additionally, I certify that the property shall be safeguarded at all times and maintained in good working condition until returned.

Asset No.	Decal No.	Description of Asset	Temporary Location

Signature of Borrower

Print/Type Name

Date

Approved by:

Signature of Department Head

Print/Type Name

Date

STATE OF HAWAII

SPO Form 26 (Excel 2000 Rev. 10/04)

**TRANSFER OF PROPERTY
INTRA AND INTER DEPARTMENTAL**

PAGE 1 OF

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

DATE DOCUMENT PREPARED _____

FROM: LOSING DEPARTMENT / DIVISION / BRANCH

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.

Losing Property Custodian Signature _____ Date _____

Type Name and Title of Property Custodian _____

TO: GAINING DEPARTMENT / DIVISION / BRANCH

Codes: Dept. Div. Sub-div. Island Fund

I acknowledge receipt of & assume accountability for all property listed hereunder and attachments.

Gaining Property Custodian Signature _____ Date _____

Type Name and Title of Property Custodian _____

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LOSING CUST LOC. CODE	MAINT CONTROL NUMBER	QTY	DESCRIPTION OF PROPERTY	FIS. YEAR ACQUIRED	ORIGINAL COST OF PROPERTY	LOSING CUSTODIAN DECAL NUMBER	GAIN. CUST. LOC. CODE	GAINING CUST. ITEM CLASS	GAINING CUSTODIAN DECAL NUMBER
TOTAL		0		TOTAL		0.00			

THE ABOVE ITEM(S) WERE INSPECTED & RECEIVED BY: _____ **DATE:** _____

<p>Signature</p> <p>Distribution - LOSING CUSTODIAN (Original & 3 Copies) Original + 2 Copies - To Gaining Custodian for Signature. One Copy - For Losing Custodian's Suspense File.</p>	<p>Print Name</p> <p>Distribution - GAINING CUSTODIAN (Sign & Complete) Completed Original - To DSPO, Inventory Mgmt. Office. One Completed Copy - To Losing Custodian. One Completed Copy - For Gaining Custodian's File.</p>
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LOSING CUSTODIAN MUST FOLLOW-UP INSURING DOCUMENT IS COMPLETED BEFORE REMOVAL FROM INVENTORY LIST.