

STATE-OWNED REAL AND TANGIBLE PERSONAL PROPERTY

1. Purpose

Establish Departmental policy, procedures and the responsibility for the receipt, accountability and disposal of state-owned real and tangible personal property. The sale of State Lands is not covered by this directive.

2. Authority

Chapters 273, 287, 705, and Section 216.011(1)(y), Florida Statutes, Chapter 60B-3 and Section 3A-21.002 Florida Administrative Code, and Chapter 10.300, Rules of the Auditor General.

3. Definitions

- a. **Alternate Custodian Delegate** - A DEP staff member delegated the responsibility of overseeing all matters dealing with the accounting of inventory property assigned to a specific organizational entity in the absence of the assigned custodian delegate.
- b. **Attractive Items** - Tangible personal property items which must be tracked because they may be easily lost, misplaced or stolen. Attractive items include items that have an acquisition cost, or value, greater than \$500 but less than \$1,000. These items include cellular phones, televisions, video cassette recorders, cameras with lenses, VHF and UHF radios, facsimile machines, camcorders, printers, scanners, and personal computers. If a division/district has other items they desire to have on inventory they must request that Property/Records Management add them to the FLAIR Property Subsystem.
- c. **Capitalize** - To record all Operating Capital Outlay and Fixed Capital Outlay procurements, as well as attractive items, purchased by the Department in the FLAIR Property Subsystem accounts of the Department.

- d. Custodian - Any elected or appointed state officer, board, commission, or authority, and any other person or agency entitled to lawful custody of property owned by the state, or their designee.
- e. Custodian Delegate - A DEP staff member who is appointed by a custodian or a property coordinator to oversee all matters dealing with the accounting of inventory property assigned to a specific organizational entity.
- f. Departmental Identification Decal - An unnumbered decal used to denote Departmental ownership of property items of a nonconsumable and nonexpendable nature that are not Inventory Property.
- g. DEP Property Number - An identification number assigned by Property/Records Management to an item of Inventoried Property.
- h. Donated Property - Property that has been given permanently to the Department.
- i. Fixed Capital Outlay (FCO) Property - Real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.) including additions, replacements, major repairs, and renovations to real property which materially extend its useful life or materially improve or change its functional use including furniture and equipment necessary to furnish and operate a new or improved facility, when appropriated by the Legislature in the Fixed Capital Outlay appropriation category.
- j. Florida Accounting Information Resource (FLAIR) - The double entry, computer based general accounting system used by the State of Florida and the Department of Environmental Protection to account for their assets, liabilities, revenue and expenditures. FLAIR is a subsystem of the Florida Fiscal Accounting Management Information System.

- k. FLAIR Property Subsystem - The subsystem of the state accounting system that is used to maintain a property file containing detail records for each property item under the control of a custodian and to maintain the accounting general ledger accounts necessary to control property activity on a fund basis.
- l. Forfeited Property - Property which has been awarded to the Department by court order or property which has been confiscated under Florida Statutes applicable to the Department.
- m. Infrastructure - Improvements to real estate other than buildings, including roads, bridges, curbs, parking lots, pavement, sidewalks, drainage systems, lighting systems, fencing, landscaping, boardwalks, docks, water lines, sewage lines, septic tank systems, signs, etc.
- n. Inventory Officer - A DEP staff member appointed by a Property Coordinator to physically take an inventory of property belonging to an organizational unit.
- o. Inventory Property - All items of property capitalized and maintained on the department's master file of property inventory records in the FLAIR Property Subsystem. This includes tangible items of a nonconsumable and nonexpendable nature purchased by (includes tangible items acquired utilizing Federal Grant Funding) or donated, transferred or forfeited to the Department that meet Operating Capital Outlay (OCO) requirements, all Fixed Capital Outlay (FCO) and infrastructure valued at \$1,000 or greater, and all firearms, road-worthy trailers and museum relics/antiques regardless of acquisition cost and/or value, and attractive items as defined in this directive. Software is not Inventory Property.
- p. Operating Capital Outlay (OCO) - Equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature, the value or cost of which is \$1,000 or more and the normal expected life of which meets or exceeds one year, and hardbound books, the value or cost of which is

\$250 or more. Software is specifically excluded from this definition.

- q. Private Nonprofit Agency - A nonprofit charitable organization, where no part of the net earnings may lawfully benefit any private shareholder or individual, which has been held to be tax exempt under the provisions of s. 501 of the Internal Revenue Code of 1954, and which has as its principal mission public health, welfare, education, environmental restoration and conservation, civil and human rights, or the relief of human suffering and poverty. Citizens Support Organizations as defined under Section 258.015, Florida Statutes qualify as private nonprofit agencies.
- r. Property - All real property and tangible personal property/equipment owned by the state to include animals.
- s. Property Coordinator - A DEP staff member within the entities mentioned in 4.a.(1) "Delegation of Authority", who has been delegated the responsibility of coordinating Custodian Delegate and Alternate Delegate assignments and the assignment of Inventory Officers to take the annual physical Departmental inventory for a specific organizational entity. The Property Coordinator generally oversees any property matters for the entity they represent.
- t. Property/Records Management - A section of the Bureau of General Services with the responsibilities delineated in Section 4.a.(5) of this directive.
- u. Real Property - Land including permanent buildings and other structures.
- v. Scrap Property - Surplus property that either has no value or only has value as recyclable material.
- w. Surplus Property - Any property that is obsolete or the continued use of which is uneconomical or inefficient or which serves no useful function to an entity within the Department.

- x. Surplus Property Review Board (Board) - A Board with the responsibility for reviewing and approving all classifications of property as surplus to the Department's needs and for making all determinations regarding the method of disposal for such items. The Board shall consist of the Chief of the Bureau of General Services, the Purchasing Administrator and the Supervisor of Property/Records Management. The Board shall be chaired by the Chief of General Services and the Chair shall have the authority to establish other Surplus Property Boards for the Department if needed and to appoint the chairs to those Boards. In the absence of the Chief of General Services, the Department's Contract Administrator shall chair the Board and approve all actions. The additional Boards, if created, will have a minimum of three members. The approval of the method of disposal for surplus property shall be signed by at least two (2) members of the Board.
- y. Tangible Personal Property - All property items of a nonconsumable and nonexpendable nature purchased by, donated, transferred or forfeited to the Department with the exception of land (real property).

4. Policy

All Department property (consumable and nonconsumable) is owned by the State of Florida. Any employee who misuses State property shall be subject to appropriate disciplinary action. Property that is surplus to the needs of the Department shall be disposed of in a manner that is in the best interest of the State. All property acquired with Federal Grant funding shall be disposed of or transferred in accordance with guidelines of the Federal program providing the grant funds.

a. Delegation of Authority

The Secretary of the Department is the appointed state officer entitled to lawful custody of all Department property. This

responsibility may be delegated pursuant to Section 273.03, Florida Statutes.

- (1) The custodial responsibilities of the Secretary are delegated to the Inspector General, General Counsel, Director of Greenways/Trails, Chief of Staff, Director of External Affairs, Director of Legislative and Governmental Affairs, Deputy Secretaries, Division Directors, District Directors, Director of Administrative Services, and the Chief of General Services. This delegation may be delegated to a Property Coordinator who shall further delegate these duties of a Custodian Delegate and Alternate Custodian Delegate for specific organizational entities. All delegations to Property Coordinators, Custodian Delegates and Alternate Custodian Delegates shall be made on a Property Custodian Delegation Form, DEP 55-403 and submitted to Property/Records Management. A custodian delegate may make a temporary delegation of authority to another DEP staff member to sign a specific property transaction form on their behalf for a specified property item or items. Such delegations must be in writing (in the form of a memorandum), must be signed and dated by the custodian delegate and must be attached to the copy of the property transaction form submitted to Property/Records Management for processing.
- (2) A Division/District Property Coordinator will appoint Custodian Delegates, Alternate Custodian Delegates and Inventory Officers for all organizational entities for which they are responsible. The Custodian Delegate or Alternate Custodian Delegate may not be an Inventory Officer for the organizational entity.
- (3) Custodian Delegates are delegated the responsibility of overseeing all matters dealing with the accounting of inventory property assigned to a specific organizational entity.

- (4) The Surplus Property Review Board shall have the responsibility of reviewing and approving classifications of property as surplus and determining the method of disposal for surplus property.
- (5) Property/Records Management shall have the following responsibilities:
 - (a) Maintaining the Department's property inventory in the Property Subsystem of the Florida Accounting Information Resource (FLAIR) and other records/documents supporting entries to that subsystem which includes capitalizing acquired inventory property and entering into FLAIR all other transactions affecting inventory property.
 - (b) Receiving, reviewing, and verifying all documents for transactions affecting the Property Inventory.
 - (c) Obtaining license plates, registrations and titles for vehicles and trailers and watercraft registrations and "FL" numbers for new watercraft.
 - (d) Providing the Bureau Office with the information required to order State of Florida Voyager Petroleum Fleet Cards for vehicles and other equipment items that use petroleum products.
 - (e) Advising agency staff regarding property available for reassignment within the agency and recommending to the Surplus Property Review Board a method of disposal for property (other than vehicles and watercraft) certified as surplus. Property/Records Management will also be responsible for the actual disposal of such surplus property in the Tallahassee area unless otherwise delegated by the Board. They will also assist field units in the disposal of surplus and scrap property.

- (f) Providing instructions, forms and assistance to departmental staff having property custodial responsibilities.
- (6) The authorization to acquire Federal Surplus Property from the Federal Surplus Donation Program can be obtained by sending a memorandum approved by a Division/District Director naming the staff that are to be granted this authority.

5. Procedures

a. Capitalization of Acquired Property

- (1) Property/Records Management shall capitalize inventory property and maintain a department-wide property inventory register of capitalized property in the Florida Accounting Information Resource (FLAIR) Property Subsystem. The following property, when acquired by purchase (to include property purchased with Federal Grant Funds), donation, or forfeiture (except for forfeited items that are to be sold) must be capitalized and included in the inventory listing:
 - (a) All Operating Capital Outlay (OCO).
 - (b) All Fixed Capital Outlay (FCO) (except certain incidental cost expenditures).
 - (c) All weapons, road-worthy trailers, museum relics and antiques regardless of cost.
 - (d) Attractive items.
- (2) All property included under (1)(a) through (1)(d) listed above that is purchased by the department will be automatically added to inventory by utilizing the FLAIR Property Subsystem Pending File and information on purchase orders or contracts.

- (3) Donated property that meets inventory property guidelines will be capitalized in the FLAIR Property Subsystem upon submittal by the acquiring organizational unit's custodian delegate of a completed Donated Property Report form, DEP 55-405, to Property/Records Management.
- (4) Property forfeited to the department that meets inventory property guidelines shall be capitalized upon the organizational unit's custodian delegate's submission of a copy of the court order of forfeiture along with an accurate description, fair market value and condition of the property, and the acquiring unit's organization code.

b. DEP Property Number Assignment

Property/Records Management will assign identification numbers for all property items that are capitalized, to include items acquired with Federal Grant Funds. The following types of property will each have a separate number series:

- (1) OCO items, weapons, museum relics and antiques, road-worthy trailers and attractive items.
- (2) Vehicles.
- (3) Buildings including mobile homes and storage buildings.
- (4) Infrastructure.
- (5) Construction projects. (These have temporary numbers used for purposes of insurance and cost accumulation which are replaced upon project completion by infrastructure and/or building numbers.)
- (6) Land.

c. Property Identification Marking

All Department property items, if practical, must be marked to identify them as belonging to the Department. The following modes of marking will be used:

- (1) Numbered decals will be issued by Property/Records Management for all inventory property listed under Section 5 b. above. Numbered decals will include a bar code which may be utilized to conduct automated physical property inventories.
- (2) Building numbers should consist of painted-on or attachable letters/numbers affixed to the building.
- (3) Vehicles will be identified by the license plate.
- (4) Departmental identification decals should be placed on all tangible personal property items that are not Inventory Property except expendable items.

d. License Plates, Titles, Registrations, Credit Cards, and D.O.T. Fuel Keys

- (1) Property/Records Management will obtain license plates and titles for all newly acquired vehicles and trailers when the documentation required by the purchase order and a copy of the purchase order and invoice are received from the Division/District staff responsible for requesting the license plates and titles. They will also obtain replacements for lost, stolen or deteriorated license plates once a completed Request For Vehicle/Trailer Tag Replacement Form, DEP 55-408 is submitted requesting the replacement tag by a custodian delegate.
- (2) Property/Records Management will register and obtain "FL" numbers for all newly acquired watercraft when the documentation required by the purchase order and a copy of the purchase order and invoice are received from the

Division/District staff responsible for requesting "FL" numbers for newly acquired watercraft.

- (3) Property/Records Management will request that State of Florida Voyager Petroleum Fleet Cards are ordered for all newly acquired motor vehicles and watercraft and other equipment that uses petroleum products. Cards will automatically be issued for new vehicles when the license plate documentation is received, see Section 5.d.(1). Cards for other petroleum using equipment and replacement cards will be issued as needed upon receipt of a State of Florida Voyager Petroleum Fleet Card Order Form DEP 55-410.
- (4) Please see "State of Florida Voyager Petroleum Fleet Card Usage Procedures" for information of the Voyager card.
- (5) The Bureau of General Services, Bureau Office will obtain fuel keys for Department of Transportation Fueling Stations (G-Stations) for department vehicles upon receipt of a completed D.O.T. Fuel Key Request form, DEP 55-411 from the responsible custodian delegate.

e. Property Inventories

A physical inventory of all state-owned tangible personal property listed on the Department's inventory will be conducted and reconciled once each fiscal year as required by Chapter 273, Florida Statutes. It is recommended that a physical inventory of assigned property also be taken whenever there is a custodian delegate change for an organizational entity. Divisions/Districts with property acquired with Federal Grant Funding shall conduct inventories of the property acquired under the grant in accordance with the conditions of the grant agreement if so required by the agreement.

- (1) Property/Records Management will provide inventory reports, appropriate forms, and inventory due dates to the Division/District Property Coordinators.

- (2) The Property Coordinators will distribute inventory reports and related forms and instructions to Inventory Officers assigned to their organizational units and will set a date for the completed inventory reports and supporting documents to be returned to them in order to meet deadlines set by Property/Records Management.
- (3) The Division/District Property Coordinator will review inventories for completeness and compliance with inventory procedures and will return incomplete or improperly conducted inventories to the organizational units for appropriate corrective action. When inventories of organizational units for which they are responsible are in order, the Division/District Property Coordinator will submit them to Property/Records Management.
- (4) Property/Records Management may request from the organizational units any additional documentation needed to reconcile the inventories and will make all appropriate adjusting entries in the FLAIR Property Subsystem. They will also forward missing property reports at the appropriate time to the State Comptroller's Office to obtain approval to delete the items from the property register. If approved, Property/Records Management will delete the missing items from the property list.

f. Property Transfer

Property may be permanently transferred from the control of one Custodian Delegate to that of another. A Permanent Property Transfer form, DEP 55-401, must be submitted to Property/Records Management when property is permanently transferred.

g. Property Loans

Property may be temporarily loaned to state or governmental agencies. All loans to other agencies must be authorized by a custodian delegate or alternate custodian delegate.

- (1) External Property Loans - A properly executed Property Loan Agreement form, DEP 55-402 or similar form developed by a Division/District is required for all property loaned externally by the Department. Office of General Counsel review is required only if the standard loan agreement provisions are altered or a Division/District form is used.
- (2) Loans made to DEP by Other Agencies - The format and provisions of loan agreements used for borrowing property from other agencies will be determined by the loaning entity. General Counsel review is recommended for all these loan agreements.
- (3) Property Loaned to DEP by Private Industry - When property is loaned to Divisions/Districts by other than a government agency the agreement must be reviewed and approved by the Office of General Counsel. Also, based on the type of equipment loaned, approvals may be required from other state agencies and the purchase of insurance may be required to protect the Department.

h. Lost, Missing, Stolen Property

- (1) All lost, missing or stolen property must be reported to Property/Records Management on a Report of Missing Inventory Items form, DEP 55-404, with supporting documentation. Reports for lost or stolen property must be submitted at the time the loss is discovered. Reports for missing items must be submitted when they have been missing from two consecutive fiscal year's inventories.

- (2) All stolen property must be reported immediately to the appropriate law enforcement authorities and an investigation report must be completed and a copy submitted along with the DEP 55-404 form to Property/Records Management.
- (3) Property/Records Management will obtain authorization from the State Comptroller's Office to delete stolen/missing property from inventory.

i. Lost or Abandoned Property Found in Public Places

Lost or abandoned property found by Department personnel during the course of their official duties shall be turned in to their Property Custodian. Property with a value of \$100 or less shall be retained by the custodian for ninety (90) calendar days. If the property is not claimed the custodian shall post a notice in an area accessible to the public for fourteen (14) consecutive days. The notice must describe the property in a manner reasonably adequate to permit the rightful owner to claim it. If the property is not claimed in the fourteen (14) days, it may be utilized in the Department's daily operation or disposed of in accordance with the Department's surplus property procedures.

If the value of the property is more than \$100 and is not claimed in ninety (90) calendar days the Property Custodian shall advertise in a newspaper of general circulation for two (2) consecutive weeks in the county where the property was found. The notice must describe the property in a manner reasonably adequate to permit the rightful owner to claim it. The advertisement shall indicate that the Department intends to either retain the property for its own use, donate it to a charitable organization or dispose of it. Once this advertisement has appeared and the property is not claimed it may be used in the Department's daily operation or disposed of in accordance with the Department's surplus property procedures.

j. Insurance

All state-owned buildings and state-owned contents of buildings (including leased facilities) that are eligible must be insured through the Florida Department of Insurance, Florida Property Insurance Trust Fund. Buildings being constructed by Department staff or under force account will be insured while under construction. For details regarding eligibility, obtaining coverage, the risks covered through the fund and guidelines for submittal of coverage requests and claims, refer to Directive DEP 355.

k. Disposal of Surplus Property (Except Motor Vehicles and Watercraft) and Federal Grant Acquired Property

For detailed procedures, please refer to "Procedures for the Disposal of Surplus Tangible Personal Property Other Than Motor Vehicles and Watercraft".

All departmental state-owned tangible personal property which is determined to be obsolete, excess to the department's needs, uneconomical or inefficient for continued use shall be disposed of in an accountable manner which is in the best interest of the department and the State. All such property, regardless of whether it is assigned a property number and capitalized in FLAIR and **REGARDLESS OF THE ACQUISITION COST** must be disposed of in accordance with Sections 273.05 and 273.055, Florida Statutes, Section 10.370, Rules of the Auditor General and DEP procedures for disposal of surplus property.

- (1) Property that is surplus to the needs of an organization unit should be reported by the responsible custodian delegate to their Division/District Property Coordinator. That office should determine if the property is needed by their division/district.
- (2) To dispose of property that is not needed by a division/district, the responsible custodian delegate must complete and sign a DEP Certification of Surplus Property

form, DEP 55-406, and submit it to Property/Records Management. All property listed in scrap condition, as well as, listings containing animals must be listed on a separate certification from equipment listed in excellent to poor condition.

- (3) Property/Records Management will assign a unique control number for each certification received. Certifications will be processed as follows:
 - (a) Useable Property – Property/Records Management will prepare listings of useable property submitted on surplus certification forms and circulate these to property coordinators and to other state agencies requesting to receive such lists. Listed property with the exception of scrap property and animals must be made available for reassignment within the agency for a minimum of five (5) working days unless this period is waived in writing by the Chief of General Services. After property listings have been circulated as required within the agency by e-mail to the Property Coordinators and internal reassignment has not been requested, Property/Records Management may dispose of the property in accordance with the established procedures once the Surplus Property Review Board has approved the disposal. Methods of disposal include but are not limited to, transfers to other public agencies, donations to private nonprofit organizations, advertised sealed bid sales, spot bid sales, auctions, sales to recycle dealers, dumping at landfills, or contracting with a private vendor.
 - (b) Scrap Property – Property/Records Management will immediately review certifications for property reported in scrap condition and submit them to the Surplus Property Review Board for review and final disposition determinations.

- (c) Animals – Property/Records Management will immediately review surplus certifications for animals and submit them to a Surplus Property Review Board for review and final disposition determinations.
- (d) Trade-in Of Property - Each Custodian Delegate should pursue trade-in options prior to requesting disposal of surplus equipment.
 - 1 All requests to trade-in equipment must be processed through the Purchasing Section. A Request for Trade of Equipment form, DEP 55-409, will be completed and attached to the requisition form with a copy of the vendor's trade-in allowance.
 - 2 A Surplus Property Review Board will review and take action on all requests for trade-in.
- (e) Software - Disposal of software shall depend on the provisions of the license agreement. In those cases where the licensing agreement does not require either destruction of or return to the copyright holder of the software, disposal shall be accomplished in accordance with the policies set forth in this directive for disposal of other surplus property. Surplus property certifications submitted to Property/Records Management for software must be accompanied by software license agreement information. When return to the developer or destruction is required, the user organization is responsible for such return or destruction. The disposition or disposal of microcomputer software may be required in cases where:
 - 1 The agency upgrades to a new version of software and no longer needs the previous version. In such cases the license may require the department to destroy or return to the

developer all copies of the previous version. Typically, upgrades preclude use of the previous version. In this situation no surplus property certification would be submitted to Property/Records Management.

- 2 The agency replaces one microcomputer software product with another, e.g., switches from one word processing package to another. In this case the product being replaced becomes surplus property unless the department has plans for further utilization.
 - 3 The agency determines that it will not use a particular software product any longer. In this case, the unused product also becomes surplus property to the department.
 - 4 In number two (2) and three (3) above a copy of the license agreement must be provided with the surplus property certificate. Without this license agreement the Department can not sell or donate the software.
- (4) All items reported as surplus and all disposal records shall be subject at all times to an on-site inspection/review.
 - (5) A Surplus Property Review Board will review and approve all surplus property certifications and will approve the method of disposal for each item.
 - (6) The person disposing of surplus property shall complete and sign a Surplus Property Disposal Certification/Receipt form DEP 55-407, obtain any additional required signatures, and submit the form to Property/Records Management.
 - (7) Proceeds in the form of cash, bank draft, money order, or cashiers' check from property sold by Property/Records

Management, will be receipted by Property Management and credited to the Bureau of General Services, Administrative Trust Fund unless prior arrangements are made to credit another trust fund or the General Revenue Fund. When property is sold by other organizational entities, the selling organizational entity will issue a cash receipt and forward the payment and required deposit information to the Bureau of Finance and Accounting, Revenue Section, along with the proceeds. Copies of sales transaction documents must be submitted along with the Surplus Property Disposal Certification/Receipt form, DEP 55-407 to Property/Records Management for use in making disposal entries in the FLAIR Property Subsystem. The Bureau of Finance and Accounting will provide Property/Records Management with a copy of all deposit sheets for funds deposited as result of a sale of surplus property.

I. Disposal of Motor Vehicles and Watercraft

The Department of Management Services, Bureau of Motor Vehicles and Watercraft (BMVW), has the responsibility of approving the disposal (including the means of disposal) of all vehicles, tractors, scooters, ATV's, trailers, marine engines, watercraft and riding lawn mowers powered by a motor of 20 HP or more. Methods of disposal include sale at a BMVW auction, sealed bid sale, sale to a scrap dealer, and deposit at a local landfill. Motor vehicles for which replacement funds have been appropriated may not be retained in service unless approved by the BMVW to meet emergency needs. All retention requests shall be submitted to Property/Records Management at the time the replacement vehicle is acquired.

- (1) Requests for disposal of DEP vehicles must be submitted to Property/Records Management on a Request for Disposal of Mobile Equipment form, DMS MP-6401. Disposal forms must be submitted to Property/Records Management within 30 days of a vehicle becoming excess. If the organizational entity wishes to dispose of the equipment by

any means other than a BMWV auction, a request memo must be submitted along with the DMS MP-6401 form. Property/Records Management shall immediately review forms it receives, request approval from the Surplus Property Review Board and after receiving approval forward them to BMWV.

- (2) An Equipment Without Commercial Value form, DMS MP-6401B must be submitted with the DMS MP-6401 form for all vehicles that have no value or have been wrecked and are in scrap condition.
- (3) Property/Records Management will obtain disposal authority from the Surplus Property Review Board and BMWV. They will notify the appropriate Custodian Delegate when disposal authorization has been received.
- (4) Funds received in cash or by journal transfer for the sale of surplus motor vehicles and watercraft will be recorded in the accounts as refunds of current year expenditures. The organizational entity that sells the property will designate the fund and organization code to which the funds will be credited. For journal transfer receipts for property sold by DMS at an auction, Property/Records Management will obtain the required information from the organizational unit for whom the Property was sold and furnish it to the Bureau of Finance and Accounting. The information required in order to properly deposit cash and journal transfer receipts includes the organization code, expansion option and/or fund code and object code to be credited.
- (5) Proceeds from the sale of motor vehicles and watercraft received by Property/Records Management or by an organizational unit will be handled as cash received under subsection k.(7) above. The receipts will be recorded in the department's accounts as a refund of current expense.

m. Disposal/Transfer of Property Acquired with Federal Grant Funding

The disposal/transfer of all property acquired with Federal Grant Funding shall be in accordance with the requirement of the Federal Program providing the grant funding. If the grant agreement does not contain any special requirements related to property the following shall apply. The Department will use, manage and dispose of equipment acquired under the grant in accordance with Florida Statutes and Department Directives. This is pursuant to the Federal "Common Rule for Uniform Administrative Requirements" for Grants and Cooperative Agreements to State and Local Governments.

n. Disposal of Vehicles Leased from other Government Agencies

Vehicles leased from other Government Agencies are to be returned to that agency for disposal. If that Government Agency does not want to handle the disposal and delegates that responsibility to this Department then the vehicle will be disposed of in the same manner as surplus Department vehicles. When a leased vehicle is returned to the leasing Government Agency the Property/Records Management Section shall be notified.

6. Waiver

The Director of Administrative Services or Chief of the Bureau of General Services will have the authority to waive any part of this directive in order to expedite the actions needed by the Department to carry out its statutory authority. These two positions shall also have the authority to make minor changes in the procedures for disposal of surplus property as needed to improve the procedures.

- ATTACHMENTS:
- Attachment I
[Procedures for Disposal of Surplus Tangible Personal Property Other Than Motor Vehicles and Watercraft](#)

 - Attachment II
Property Custodian Delegation Form
[DEP 55-403](#)

 - Attachment III
Donated Property Report
[DEP 55-405](#)

 - Attachment IV
Permanent Property Transfer
[DEP 55-401](#)

 - Attachment V
Property Loan Agreement
[DEP 55-402](#)

 - Attachment VI
Report of Missing Inventory Items
[DEP 55-404](#)

 - Attachment VII
Certification of Surplus Property
[DEP 55-406](#)

 - Attachment VIII
Request for Trade of Equipment
[DEP 55-409](#)

 - Attachment IX
Surplus Property Disposal Certification/Receipt
[DEP 55-407](#)

 - Attachment X
[DMS MP-6401](#)
Request for Disposal of Mobile Equipment

Attachment XI
[DMS MP-6401B](#)
Equipment Without Commercial Value

Attachment XII
D.O.T. Fuel Key Request
[DEP 55-411](#)

Attachment XIII
Request for Vehicle/Trailer Tag Replacement
[DEP 55-408](#)

Attachment XIV
Voyager Fleet Card Order From
[DEP 55-410](#)

Attachment XV
[State of Florida Voyager Petroleum Fleet Card Usage Procedures](#)