

PLEASE CIRCULATE

October 26, 1998

TO: Deans, Directors, Chairpersons and Executive Managers

FROM: David B. Brower, Controller

SUBJECT: SUMMARY OF CHANGES TO THE MSU MANUAL OF BUSINESS PROCEDURES

This memo provides a summary of significant policy and procedure changes that have taken place since October 1997.

As you recall, Volume I and Volume II of the **Manual of Business Procedures** are available on the World Wide Web from the Controller's Office home page (<http://www.msu.edu/unit/ctrl>).

If a change is made to a policy/procedure throughout the year, the Web site will be updated. If there is a significant policy/procedure change, the campus community will be made aware of the change via an Internet email list (see instructions below) and a separate mailing to Deans, Directors, Chairpersons and Executive Managers. Annually, the Controller's Office will send a memo to departments summarizing significant changes made over the past year.

VOLUME I**SECTION 11: BANKRUPTCY PROCEDURES**

Forward all Bankruptcy notices to the Controller's Office, 110 Administration Building, Attn: Bankruptcy Department, phone: 5-3313. Under no circumstances should an outside agency file a bankruptcy claim on behalf of the University.

SECTION 15: CASH HANDLING

A new procedure that allows departments to deposit money directly into all accounts is described in item III. B. Deposits of Expense Abatements. The Expense Abatement Deposit Receipt form is to be used by departments to deposit funds with the Cashier's Office when such funds are reimbursements of previous expenses. Note: refunds related to University purchase orders must not be deposited using this form (refer to item X., which covers checks returned from vendors or individuals).

For transfers of funds for payment of outstanding student and departmental debt, item XI. Wire Transfers, states that specific information is required in facilitating the identification of wire transfers.

SECTION 23: FELLOWSHIP AND TRAINEESHIP APPOINTMENTS

Excess fellowship and scholarships funds or payments to students can be directly deposited into students' checking or savings accounts. Students may contact the Office of Fees and Scholarships, 146 Administration Building, for a direct deposit application.

SECTION 25: FIELD TRIPS

Significant revisions in this section reflect the change in administrative policy allowing the cost of field trips to be funded from departmental funds in addition to collecting funds from participating students.

SECTION 45: EXPENDITURE POLICIES AND GUIDELINES FOR FOOD, LODGING AND BEVERAGES

Exceptions to the policies in this section should be obtained in advance from the Provost or appropriate Vice President. Approvals for various functions covered in items IV, VIII, and X are required by the *Provost or associate/assistant provost, vice president or associate/assistant vice president, dean or equivalent separately reporting position.*

SECTION 48: FLOWER PURCHASE GUIDELINES

This is a new section incorporating the flower purchase guidelines into the Manual. A memo dated September 30, 1998, from Robert Banks and David Brower was mailed to departments.

SECTION 50: SALES AND USE TAX

The following summarizes several significant revisions and additions to this section:

- **II. Collection.** *A copy of the deposit receipt must be sent to the Office of the Controller, 305 Administration Building, when Use Tax is collected. If the tax collected is a combination of Sales and Use Tax, note the amount of Use Tax.*
- **VI. Certificate of Exemption.** This is a new item that (1) discusses the Michigan Department of Treasury's "Certificate of Exemption," (2) provides a list of the more common exemptions allowed by the General Sales Tax Act and the Use Tax Act, and (3) added language *If the otherwise exempt agency has collected funds from the participants for purchase of the meal, etc., the purchase becomes taxable.*
- **VII. Blanket Exemption Claims.** An added item.
- **IX. Questions.** For questions regarding taxability.

SECTION 53: MOVING EXPENSES

Up to \$10,000 with the recommendation and approval of the dean is allowed for moving expenses for eligible staff. Amounts exceeding \$10,000 must be approved by the Provost (or designate) or the Vice President for Finance and Operations (or designate). A new "Employee Moving Expense Information" form (Exhibit 53-A) replaces IRS Form 4782. The differential from MSU's mileage per diem has been updated to \$0.22.

SECTION 55: PAYROLL DEPARTMENT

- Exhibit 55-B, "Form MI-W4, Employee's Michigan Withholding Exemption Certificate," added to section.
- For salaried and biweekly employees and graduate assistants, when a direct deposit card is completed and submitted to Payroll **ten (10)** days prior to the pay date, it will be effective for the next pay date.
- The list of financial institutions available for direct deposit has been revised for employees paid on the biweekly labor payroll.
- To meet the requirements of the Fair Labor Standards Act, departments must retain time records of hours worked per day for a period of four (4) years. For employees paid on federal

work-study accounts or federal contract and grant accounts, time records must be retained for six (6) years after fiscal year end.

SECTION 60: PETTY CASH FUNDS

Departments should consider the MSU Purchasing Card (MasterCard) as an alternative to a Petty Cash Fund. For information on the Purchasing Card, refer to Section 270 of this manual.

SECTION 70: TRAVEL REGULATIONS

Changes to **IV. Foreign Travel** include:

- When supported by the U.S. Government travel must be on *United States* Flag carriers.
- When foreign travel is not at the *lowest logical (considering cost and time) available airfare*, prior approval by the *Provost or associate/assistant provost, vice president or associate/assistant vice president, dean or equivalent separately reporting position* is required.
- The Web site to the U.S. Department of State for per diem rates (M&IE) is provided and the daily M&IE per diem proportions have been revised.

The University will begin transitioning to the new redesigned travel program on November 1, 1998. A separate memo will be mailed to administrators highlighting the changes to the Travel Regulations section. For the interim, information on the new travel program is available on the Controller's Office Home Page under the "University Travel Program."

SECTION 75: VOUCHERS

As stated in the memo from Michael Bonofiglio, Acting Purchasing Manager, dated September 30, 1998, the standard method for ordering subscriptions changed effective September 1, 1998. The Purchasing Department will no longer process requisitions for subscriptions. The memo stated that departments should order subscriptions via the MSU MasterCard Purchasing Card.

The MSU Purchasing Card (MasterCard) should also be used, whenever possible, for conference registration fees.

On Direct Payment Vouchers, sales tax should not be included in the total payment as the University is sales tax exempt. The exception to this would be when proceeds have been collected from participants or a taxable agency account is being used (non-MSU funds), in which case sales tax should be included.

SECTION 76: INDEPENDENT CONTRACTORS

Contracts with incorporated Independent Contractors (specifically those contractors whose legal entity name includes its "Incorporated" designation) may be formalized using a purchase requisition and University purchase order. This would include those payees having the designation "Incorporated" or "Inc.," "Corporation" or "Corp.," "Limited" or "Ltd.," or PC in their name. Exceptions would be contracts for legal services or medical services, where contracts with these service providers are to be formalized using the PSC form. The form, "Professional Services Contract with Independent Contractor," has been revised (Exhibit 76-C).

VOLUME II

200: ALTERATIONS AND IMPROVEMENTS OF FACILITIES

Office of Planning and Budgets' address is 331 Hannah Administration Building. The Web address for the on-line service request form has been added.

210: ADMINISTRATIVE INFORMATION SERVICES DEPARTMENT

Formatting, links and forms have been revised.

220: UNIVERSITY STORES

Change in distribution of Request for Supplies from Stores form. Addition of Web requisitioning information. Expediting information now found in Section 270.

221: RECYCLING/SALVAGE

Departments must contact MSU Salvage for procedures on making donations to Not-for-Profit organizations. Magazines and catalogs are now being collected in the majority of academic buildings (call 355-1723 for the location in your building). Recycling/Salvage is now collecting pallets and Ink Jet cartridges.

223: INTERIOR DESIGN

Addition of the Web address for the on-line service request form.

230: UNIVERSITY LABORATORY ANIMAL RESOURCES

In August 1998, ULAR introduced a revised version of their Protocol Review and Billing System. The following changes were made at that time: ULAR will no longer leave a delivery slip for dog and cat deliveries or when waste pickups are completed; waste pickup requests should be made by telephone to the ULAR office (353-5063); the Waste Pickup Request Form #0-17723 is no longer used; all ULAR charges will be recorded on a new computerized invoice called "University Laboratory Animal Resources, Animal Purchase, Per Diems and Supplies and Services Charges."

240: MAIL DISTRIBUTION LABELS

Formatting, links and forms have been revised.

255: OFFICE SERVICES DEPARTMENT

Office Services no longer offers the Facsimile Machine service.

260: PHYSICAL PLANT DIVISION

The Offices of the University Architect and Engineering Services have been merged to become Engineering and Architectural Services.

265: INSTRUCTIONAL MEDIA CENTER

Expansion of services and updated procedures for obtaining these services are now included.

335: RETENTION OF FISCAL RECORDS

This is Archives and Historical Collections' Home Page. It provides detail on the retention, transfer and disposal schedule of University records. Original fiscal records related to federally funded contracts should be retained for 6 years. Records containing no federal contract or grant items, can be disposed of after 4 years. Please review this section for more detailed information.

340: RETENTION OF NONFISCAL RECORDS

This is Archives and Historical Collections' Home Page. It provides detail on the retention, transfer and disposal schedule of University records.

Manual of Business Procedures Internet Email List**To Subscribe:**

1. Send an email message to LISTSERV@list.msu.edu with no subject
2. In the body of the message put the following:

SUBSCRIBE CTLMBP firstname lastname

(Replace firstname and lastname with your real name)

3. You will receive a Command Confirmation Request to verify that we have properly received your request. Please REPLY to this email message with an OK in the body of your reply email. NOTE: If you are subscribing from an EMC2 account you will need to follow the instructions found in the second paragraph (of the confirmation request) in the sentence which begins "In this case...". Your "ok" reply message must be formatted with the confirmation code as displayed in this sentence.

4. You should receive a Welcoming letter with a message that you are subscribed.

To Unsubscribe:

1. Send an email message to LISTSERV@list.msu.edu
2. In the body of the message put the following:

SIGNOFF CTLMBP

Postings will be made to this list by the Controller's Office as changes are made to the Manual of Business Procedures.

From: Liz Thomas
To: Brown, Pat
Date: 3/31/99 4:17PM
Subject: MBP changes

Here is a list of MBP pages that were updated to reflect the stock order number changes:

MBP 10.htm
MBP 12.htm
MBP 15.htm
MBP 35.htm
MBP 40.htm
MBP 55.htm
MBP 60.htm
MBP 70.htm
MBP 70b.htm
MBP 75.htm
MBP 76.htm

Liz Thomas
Controller's Office
Michigan State University
305 Administration Bldg
(517) 355-5020
thomasec@ctrl.msu.edu

CC: Toomey, Marge

From: Boyd Shumaker <Boyd.Shumaker@USDWP.MSU.EDU>
To: <Toomey@ctrl.msu.edu>
Date: 3/23/99 8:15AM
Subject: Stores reorder numbers

When we went live with Reality in January of 1997, we added a zero on the end of all existing Stores Catalog Numbers to allow us more room for expansion within the numbering system.

I notice in the Manual of Business Procedures that these zeros have not shown up yet. Just thought you would like to know.

Boyd

(some examples:)

II. CASH RECEIPT FORMS

A. The following forms are to be used for receipting transactions involving cash or checks:

1. Uarco numbered receipt form for use in a Uarco machine. This form may be obtained from Stores, stock order #140-2814. 0

140-28140 0

2. For temporary or infrequent use, booklets of prenumbered receipt forms can be obtained from Stores, stock order #140-2483.

140-24830

III. DEPOSITS

A. Deposits of Revenue. Deposit Receipt Form, form number CO-ca-45c (see exhibit 15-A) is to be used by the department to deposit revenue

(cash/checks) with the Cashier's Office, 110 Administration Building.

This form may be obtained from Stores, stock order #140-2450. It should be prepared

140-24500

in the following manner:

Done 3/31/99

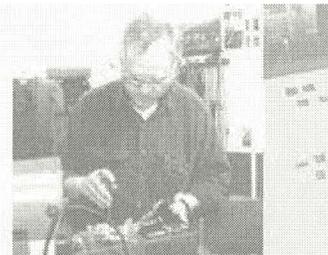
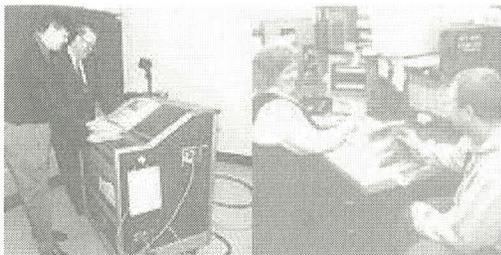
REIMBURSEMENT CHART
4/99

TYPE OF EXPENDITURE	REIMBURSEMENT RATE		ORIGINAL
Lodging			
Room	At actual cost (single rate)		Itemized recei
Suite or conference Room	At actual cost		(single occup Itemized recei
Tips	Once each occupancy not to exceed \$2.00		None
Meals-not included in conference fees. Includes tips			
	Standard	Federal Key Cities (7)	
Full Day	\$30.00 maximum	\$38.00 maximum	None
Breakfast	6.00 maximum	7.00 maximum	None
Lunch	8.00 maximum	10.00 maximum	None
Dinner	16.00 maximum	21.00 maximum	None
Guest (1,2)	Full Reimbursement	Full Reimbursement	Specific busin guest(s) and h required
Transportation			
Personal car-miles (3)	31 cents per mile		None
Mileage-vicinity travel	31 cents per mile		Itemized sepa
Bridge and toll road	Full Reimbursement		None
Driving extra car	Split of single car reimbursement		None
Lansing airport (4)	31 cents per mile		None
Commercial Carrier			
Plane, train, bus, ship	Lowest round trip fare		Commercial c (ticket stubs f
Taxi	Lowest possible cost		None
Limousine	Lowest possible cost		Receipt requir
Taxi/Limo Tips	10% of actual fare		None
University vehicle	Gas, repairs and towing (no mileage)		Receipt for pa
Rental vehicle (5)	Mid-size class rate		Itemized recei
Private plane	Lowest of round trip airfare or car mileage		None
Parking - private or MSU car	Up to \$4.50 per day Over \$4.50 per day		None Itemized recei
Other			
Conference expenses (6)	Full reimbursement		Receipts & co required
Telephone and telegram	Actual Cost		Date of call, n and location o
Travelers checks	Actual cost/Intl only		Receipt requir
Miscellaneous	Up to \$2.50 per day Over \$2.50 per day		Itemize Itemize and re
Limited Reimbursment	Determined prior for an amount less than anticipated expense		Same as listed

(1) MSU staff members who entertain guests may also receive reimbursement in excess of the maximum allowance if

- (a) entertainment of guests is a part of the approved purpose of the trip, (b) on-campus facilities are used if possible, (c) reimbursement excludes alcoholic beverages, (d) receipts, names and business affiliations of guests are provided, and (e) tips are limited to 20%.
- (2) In cases involving grants and contracts, the Office of Contract and Grant Administration should be consulted in order to determine whether this expense is reimbursable.
- (3) Personal car mileage is taken from the McNally Standard Highway Mileage Guide which assumes that travel is to the center of the city to which you are going. If your destination is not located at the center of the city, be sure to report the destination and the mileage difference as vicinity travel on a separate line of your Travel Voucher. Since the University does not reimburse mileage for commuting, mileage must be computed to and from the point of employment.
- (4) Reimbursement for two round trips to and from the Lansing airport. Reasonable taxi fare is allowed to/from the Lansing airport not to exceed \$25.00 each way.
- (5) CDW/LDW and Liability Waiver costs are not reimbursable.
- (6) Conference registration fees should be paid in advance on a Direct Payment Voucher.
- (7) Reimbursement at Federal Key City per diem rates is provided when the lodging purchased is located within the city limits of the key city. For all locations in Canada and Mexico, use \$38.00 per diem rate except for select cities where special \$45.00 per diem rate applies (see Federal Key Cities listing in this section).

3-3921
Frank Tate 2/16/99



Manual of Business Procedures

Section 265

MISSION STATEMENT

The Instructional Media Center is the central organization responsible for providing complete audio-visual and communication services needed by faculty, staff and administrators to facilitate and promote Michigan State University's mission of instruction, research, diversity and public service.

I. GENERAL INFORMATION

- 353-3960 - Scheduling and General Information
- Film/Video Library
- Technical Services
- 353-1817 Fax (126 IMC)
- 353-9229 - Administrative, Business, and Marketing Office
- 353-3918 - Office of the Director
- 353-8670 - Graphics
- 353-6438 - Audio/Video Production
- 432-2650 - Fax (Communication Arts Bldg.)

A vast array of audio-visual services and equipment rental/repair are available to faculty, staff, and registered student organizations, by contacting the Instructional Media Center.

A. SCHEDULING OFFICE. The main Scheduling Office for Instructional Media Center services is located in **Room 126 IMC Building** (corner of Wilson and Stadium Roads). Business hours are from **8:00 a.m. to 5:15 p.m.** during the summer and between semesters these hours may vary. The telephone number is **353-3960**.

B. ADMINISTRATIVE, BUSINESS AND MARKETING OFFICE. The Administrative, Business, and Marketing Offices are located in **Room 207 Communication Arts and Sciences Building**. Business hours are from **8:00 a.m. to 5:00 p.m.** The telephone number is **353-9229**.

C. GRAPHICS STUDIO. The Graphics Studio is located in **Room 233 Communication Arts and Sciences Building**. Business hours are from **7:30 a.m. to 5:30 p.m.** The telephone number is **353-8670**.

D. AUDIO/VIDEO PRODUCTION. The Audio/Video Production Studios are located in **Room 116/117 Communication Arts and Sciences Building**. Business hours are **8:00 a.m to 5:00 p.m.** The telephone numbers are **353-6438** (video/audio) and **353-9011** (motion picture).

II. TYPES OF SERVICES

A. DISTRIBUTION SERVICES. This division provides a vast array of audio-visual equipment, projectionist services and access to the Film and Videotape Library. Available equipment includes: overhead projectors; 16mm film projectors; carousel slide projectors; LCD (liquid crystal display) projectors and panels for computer and video projection; videodisc players; photo CD players; 1/2" and 3/4" video-cassette players; monitors; screens; cassette tape recorders/players; filmstrip projectors, and record players. Two pieces of the above equipment may be ordered at no charge for regularly scheduled credit courses that meet both on and off campus. Additional pieces of the same equipment or specialized equipment for non-classroom use is available on a charge basis only .

B. AUDIO-VISUAL AIDES. Equipment operators are available for classroom and non-classroom use. For regularly scheduled credit courses which meet in large classrooms **with** media equipped projection booths, full projectionist services are available on a free basis. Faculty may request keys for projection booths, providing access to IMC equipment for use in the classroom. Audio-visual satellite offices are maintained in three classroom buildings (Berkey, Bessey, Wells). During peak classroom usage in each of these buildings, Audio-Visual Aides are on-site to assist Faculty with their media needs, respond to trouble calls and provide training. In some classrooms and non- classroom showings, customers are charged an hourly fee.

C. FILM AND VIDEO LIBRARY. The Film and Video Library contains a wide range of titles which are available for use in regularly scheduled credit courses both on and off campus for a small service charge, and for other showings on a fee basis. A room is available for **faculty** and **staff** to preview IMC owned films and videotapes prior to program use, at no charge. Other uses of this preview room are available on a charge basis. A resource person is available to assist faculty and staff with their film and videotape selection. A

catalog (on 3.5" high density diskette-- IBM compatible only) of IMC's film and videotape collection may be obtained by contacting a Customer Service Representative at 3-3960. Films and videotapes from off-campus suppliers may be ordered through the IMC. Costs include the rental fee, plus shipping and handling.

D. CLASSROOM SERVICES. Requests for classroom service must be placed with the Scheduling Office **a minimum of twenty-four (24) hours in advance** of the scheduled course in order to receive free service. Faculty are encouraged to place their orders early for the entire semester. Requests for services may be placed by telephone; however, extensive and/or complex orders should be placed in writing and sent through campus mail to 126 IMC or faxed to 353-1817. Requests for films and videotapes from off-campus suppliers should be placed no less than thirty (30) days in advance of the show date. All films and equipment are delivered and picked up according to class and program schedules for on campus courses. For off campus courses, IMC will deliver the materials to a departmental or faculty office or they may be picked up from IMC.

E. GRAPHIC SERVICES. Graphic Services provides a wide variety of graphic design and production services.

- o **Creation of computer generated slides, on-screen slide shows;** charts, graphs and other presentation materials.
- o **35mm slide file transfers** from customer created Windows-based and/or MAC platforms. The turn-around time is: in by 3:00 p.m., out by noon the next day.

IMC uses specialized film drivers to **output computer-generated files** into 35mm slides. The appropriate driver must be installed on your computer to ensure proper output of your files. There are three drivers available depending on your operating system. Written installation instructions for each driver are available. The drivers are available "free" on a 3.5" floppy disk.

WinSlide 95 - for Windows 95 users

WinSlide 3 - for Windows 3.x user

MacFilm - for Macintosh users

- o **Full color image scanning.** Slide and hard copy images (up to 8 x 11) can be scanned and saved on JAZ or Zip disks, or output to any of our available print devices.
- o **Available output** includes: full color 35 mm slides; up to 8 x 14 b/w lasers; up to 8 x 11 color (thermal paper) or transparency copies; up to 36" x 150' large format color paper or film
- o **Engraved nameplates, signs and complete ADA compliant building signage** is available. Our engraving services also include: faculty/staff name tags and name plates, pocket tags and logo scanning and mastering. Choose from a wide variety of colors.

- **Large Format Color Printing and Laminating.** With our large format color printer, we are able to create photo-quality, poster-size output for proofs, poster presentations and more. We can produce output up to 3' x 150'. Lamination of most documents and prints up to 35" wide.
- **Matting and Framing.** Mounting and matting of photographs/posters, custom cut single/multi-window mattes; fine wood and designer metal frames; extensive photographic portfolio of campus scenes suitable for framing.
- **Vinyl Graphics.** We offer a comprehensive vinyl cutting/design service. Your ideas or artwork can be reproduced into a colorful display piece by converting to durable vinyl graphics that may be permanently adhered to most smooth surfaces, including glass. A wide selection of over 100 mix-and-match colors and many weather and chemical resistant surfaces including: metallics, reflectives, frosts and transparents are available.

Other services available include: Poster-session design, three-dimensional displays, certificate lettering, and desk-top publishing. All of these services are available on a fee basis which includes materials, labor and consultation. Estimates may be obtained at no cost and are recommended for large or extensive orders.

F. MARKETING. Since 1973 this division has provided assistance to faculty with the dissemination of instructional and software programs which they have developed. The staff will coordinate license preparation and determine packaging of the product(s), pricing, design and production of promotional brochures, direct mail advertising to potential national and international customers, reproduction of materials, shipping and receiving, invoicing, payment collection, and royalty distribution.

- MSU faculty who are interested in marketing computer software, including hypermedia, should make initial contact with Ms. Loraine J. Hudson, Libraries, Computing and Technology, 3-0722. Requests to market non-software materials should be directed to Debbie Powell, Manager, IMC Marketing Services at 3-8137.
- An on-line resource catalog is available at www.ntweb1.ais.msu.edu/imc_shop
- The telephone number is 353-9229.
- The MSU Faculty Handbook also contains valuable information on the "Development of Instructional Materials" (page 144, Sept. '96).

G. AUDIO-VIDEO PRODUCTION . This division is available for the production of audiotape and videotape presentations (including script writing and editing). Other services available include the production of slide-tape programs, filmstrips and public service announcements for television broadcast. A fully equipped sound stage with studio and location lighting, sound recording, and adequate camera equipment is maintained. 35mm and related production equipment is available through IMC's regular commercial suppliers. All services are available on a fee basis covering equipment, materials, labor, and consultation. The telephone number is 353-9011 (audio) and 353-6438 (video).

H. PHOTOGRAPHIC SERVICES . A wide variety of services are available

both through the IMC Photographic Laboratory and off-campus vendors with whom we contract special processes. E-6 color slide film processing is run four times daily in our lab. Other services include: color and black and white negative film processing; custom color and black and white printing; slide duplication; photo CD scans; black and white and continuous-tone "Itek" prints; and various types of slide reproductions from original art. Also provided are location, studio, medical and scientific photography. All photography orders are placed into our computerized order, tracking and billing system. Customers are provided with an ID card which identifies them and allows the system to retrieve pertinent information for repeat visits to the Center for your photographic needs. Customers should bring this card with them each time they place an order. A card will be issued for each account number used. For your convenience, there is a drop-off box located at the North entrance to the IMC Building for orders delivered after hours. Please complete order bag following sample at this location. In addition, orders may be picked up after business hours, until 8:00 p.m. at the South door entrance. All services are provided on a fee basis.

I. TECHNICAL SERVICES . The audio-visual services provided by this division centers around rental and repair of the audio-visual equipment used on and off campus.

- o Sound reinforcement equipment such as microphones, amplifiers, and speakers to create systems of varying sizes from small group presentations to full size outdoor public address systems are available.
- o Complete audio and video duplication services, including classroom lecture remote recordings is available at reasonable rates.
- o A full service repair shop is readily available to handle your a/v equipment repair/maintenance needs, including specialized test equipment, optical microphones, dictating/transcription equipment and cameras, both electronic and film.
- o Consultation concerning the design and use of audio-visual equipment and systems, security systems (design and installation), video or audio taping, two-way radio systems, audio teleconferencing, or teleprompting equipment is available.
- o Rental and maintenance of campus two-way radio equipment, and coordination of both two-way radio and wireless microphone frequencies is available.
- o All services are available on a fee basis covering equipment, materials, parts and labor. Maintenance contracts are available for department owned equipment.

J. DIGITAL TRANSFER FACILITY . The Digital Transfer Facility was created to meet the demand for high quality transfer of analog materials such as audiotape and videotape into digital files optimized for multimedia production. Applications include the world-wide-web, CD-ROM authoring, digital file archiving, and other multimedia applications. The DTF is cross-platform ("PC" and Macintosh). Services include:

- o Digitizing videotape from VHS, S-VHS, VHS-C, 8mm and HI-8mm.

- o Digitize audio from standard audio cassette, digital audiotape (DAT), and CD audio.
- o Direct digitization from digital videotape (DV-CAM).
- o Duplication of CD-ROMS.
- o Standard media output includes CD-R, CD-RW, Zip disks and Jaz cartridges.

K. TECHNOLOGY SUPPORT SEMINARS. The IMC is conducting training workshops throughout the academic year in the use of Technology in the Classroom. Workshops include training on general audio-visual equipment (overheads, slide projectors, video/data projectors, etc.), high-technology classrooms, media design and integration. A complete description, including a current schedule is available on our web site at:

<http://www.msu.edu/unit/imc/pages/tworkshop.html>

Registration is required for all IMC workshops so that appropriate arrangements can be made. Reservations may be made by contacting Frank Tate at tatef@pilot.msu.edu in the subject area please enter IMC Workshop, or call 3-3921.

III. BILLING.

A. BILLING STATEMENTS . Each division has an order form designed for its individual services. The original invoice/contract is mailed monthly to each department to coincide with the arrival of University fund ledgers.

B. MULTIPLE ACCOUNT NUMBER BILLING AND THE CHANGING OF AN ACCOUNT NUMBER ONCE THE ORDER HAS BEEN ENTERED INTO THE COMPUTERIZED SYSTEM CAN NO LONGER BE HANDLED, AND WILL BE THE RESPONSIBILITY OF THE REQUESTING DEPARTMENT. CLOSED ACCOUNTS AND/OR INCORRECT ACCOUNT NUMBERS WILL BE ASSESSED A \$10.00 HANDLING FEE.

C. Account number billing questions may be referred to Jill Ostrander at 3-3960.

MANUAL OF BUSINESS PROCEDURES - SECTION 224

- I. POLICY STATEMENT
- II. FUNCTION
- III. EQUIPMENT CRITERIA
- IV. EQUIPMENT ACQUISITION
 - PURCHASE ORDERS
 - GIFTS
 - CONSIGNMENT EQUIPMENT (ON LOAN)
 - FABRICATED EQUIPMENT
 - FEDERAL FUNDS

- V. EQUIPMENT STATUS CHANGES
 - TRANSFER OR DISPOSAL OF EQUIPMENT
 - LOANING EQUIPMENT
 - SPECIAL WRITTEN NOTICE
 - EQUIPMENT TAKEN OFF-CAMPUS
 - STOLEN EQUIPMENT

- VI. EQUIPMENT TRACKING
 - UNIVERSITY-OWNED EQUIPMENT
 - GOVERNMENT-OWNED EQUIPMENT
 - GOVERNMENT FURNISHED EQUIPMENT
 - LOANED EQUIPMENT

- VII. PHYSICAL INVENTORY

*Changes are highlighted
Pages: 1, 2, 3, 7*

INVENTORY DEPARTMENT

102 Angell Building

phone: 355-0357, fax: 353-2024, web: <http://usdinfo.msu.edu>

I. POLICY STATEMENT

All equipment obtained by the University is subject to University control and may be disposed of only in accordance with established University policies and procedures as outlined in this manual. Equipment obtained by the University includes that which is purchased with university or grant funds, loaned or contracted by public or private entities, received as a gift, or obtained by other means.

Departments obtaining equipment are responsible for its use, maintenance, safeguarding, and disposal. Departments are also responsible for notifying the Inventory Department of any equipment status changes, such as transfers, disposals, or transfers of title of loaned equipment.

II. FUNCTION

The Inventory Department was established to be the official source of equipment information. The department is responsible for tracking the equipment obtained by the University and maintaining the records associated with the equipment from the date of acquisition to the date of disposal. This is accomplished by obtaining relevant data for each item, assigning unique identification numbers, recording and maintaining the information on an automated tracking system, and retaining equipment records for audit and internal tracking purposes.

The Inventory Department is also responsible for coordinating the University's annual physical inventory and federal property control reviews. The information is provided to the Office of Financial Analysis for depreciation and financial reporting purposes, Contract and Grant Administration for determining overhead rates and ensuring compliance with grant and contract agreements, Internal Audit to monitor compliance with University equipment guidelines, various external auditing agencies, and campus departments for internal tracking purposes and equipment screening. Therefore, it is absolutely essential that equipment records are precise and up-to-date.

III. EQUIPMENT CRITERIA

Since the University uses equipment furnished by the government and purchased with government funds, guidelines established by the Federal Office of Management and Budget in Circular A21 are followed. As a result of recent revisions to definition of equipment, the University, beginning July 1, 1996, will adopt the new definition and classify items as equipment based on the following criteria:

- items with an acquisition cost of \$5,000 or more per unit, and
- non-expendable, tangible property (personal, not real) having a useful life of one or more years, that
- has the capacity to function without the assistance of another item (i.e. accessories and components meeting the first two criteria would not be considered equipment)

To conform to C+G description (1996)

IV. EQUIPMENT ACQUISITION

The University obtains equipment from a variety of sources. This section lists the various methods of obtaining equipment at Michigan State University.

Purchase Orders

- Equipment obtained by University or grant funds is acquired by issuing a purchase order. The Inventory Department receives copies of all purchase orders initiated by the Purchasing Department, the National Superconducting Cyclotron Laboratory (NSCL), and Food Stores. Equipment purchases are identified by

expenditure object code 090 (equipment), 091 (equipment/installment purchase agreement), 092 (fabricated equipment components), and 099 (equipment, government owned).

- The Accounting Department initiates payment notification labels that are forwarded to the Inventory Department when invoices for equipment are paid. Upon notification of payment, Inventory collects all pertinent data on the equipment and assigns identification labels.

Gifts

- All items, not just equipment, obtained by the University as gifts require the completion of the Consignment/Non-Cash Gift Form (see [Exhibit 1](#)). The form should be completed by the recipient and forwarded to MSU Foundation for processing. **See section 315 for further instructions.**
- Inventory receives this form for all gifts after acceptance by the Board of Trustees. If the gift meets the definition of equipment it will be recorded in the equipment inventory system and assigned an identification number. The value of the item is determined by its fair market value at the time the gift is given. The value will be indicated on the gift form.
- After receiving the original form with all the pertinent signatures and attachments, a copy will be forwarded to the originating department.

Consignment Equipment (on loan)

- All items, not just equipment, obtained by the University on loan require the completion of the Consignment/Non-Cash Gift Form (see [Exhibit 1](#)). The form should be completed by the recipient and forwarded to the appropriate areas. **See Section 315 for further instructions.** Any questions should be directed to Contract & Grant Administration, 355-5040 or Inventory, 355-0357.
- The Inventory Department maintains records for all items, not just equipment, that are loaned to the University. Once the items have been accepted, information will be gathered and recorded in the equipment inventory system with a code to signify the item is a "loan". It is the department's responsibility to notify the Inventory Department of any consignment status changes (i.e. loan changes to a gift, is returned to the donor, or is purchased by the department).

Fabricated Equipment

Departments purchasing components and accessories for the purpose of fabricating equipment should use expenditure code 092 to indicate equipment fabrication. To be considered equipment, the completed item should meet the first two criteria specified in section III [Equipment Criteria](#). The requisitioning department must contact the Inventory Department to obtain an inventory number and include the number on all applicable requisitions. Any requisition with expenditure code 092 that does not provide the inventory number will be returned to the department by Accounting or Contract and Grant Administration.

Upon completion, the department should record all non-labor/salary costs (092 expenditures) of the

fabricated equipment and submit a letter indicating the description, location, and total dollar value of the item to the Inventory Department. If the fabricated item meets the equipment definition, Inventory will collect the necessary information and record it in the equipment inventory system.

Federal Funds

All equipment purchases with federal funds, i.e., 61-0000 - 61-5999, must be necessary and reasonable for proper and efficient accomplishment of project or program objectives. Screening for duplicative or unnecessary items is no longer a required procedure; however, the department and principal investigator are responsible to ensure that duplicative or unnecessary purchases are avoided. Also, the following statement must be included on all equipment requisitions:

I certify that this equipment is necessary and will be used primarily, or exclusively for the project(s) to which the costs will be charged.

_____ PI or Project Representative

Equipment purchased with federal funds may not be used to provide services for a fee to compete unfairly with private companies that provide equivalent services unless specifically permitted by the federal agency.

V. EQUIPMENT STATUS CHANGES

Transfer or Disposal of Equipment

- All property, equipment and supplies, that is no longer needed should be transferred to another department (reutilized) or transferred to Salvage for disposition. All property must be disposed of through Salvage. Departments are prohibited from selling or donating property. All property transferred to Salvage will be subject to the following procedures:
 1. Property will be made available for purchase by other campus departments to promote reutilization.
 2. Property will be made available for purchase by the general public to obtain funds for the University.
 3. Property will be donated, recycled, or disposed of by other means.
- Departments that want to salvage, sell, or transfer equipment must complete an Equipment Transfer Notice (see Exhibit 2). **Please refer to the Manual of Business Procedures, Volume II, Section 300 for specific procedures.**

****Important** - Equipment purchased with sponsored research funds, i.e., 61-0000 - 61-9999 and 71-0100 - 71-4999, may require specific approval of the granting agency prior to any disposal. Contact Contract and Grant Administration Office at 5-5040 for instructions on proper procedures.

- Inventory receives a copy of all Equipment Transfer Notices, not just for equipment. Upon receipt, the

equipment records are altered, if applicable, to reflect the revised status of the equipment (i.e. salvaged, sold or transferred). If the equipment is transferred to another University department, the records will be altered to indicate the new department responsible for the item. Transfers within the University do not impact the value of the equipment, regardless of the amount another department pays for the item.

- All changes in equipment status made during a fiscal year will be reflected in the annual listing provided to all departments.

Loaning Equipment

The University prohibits loaning or borrowing University-owned or government-owned property to entities, agencies, or individuals outside of the University. All property owned by Michigan State University or on loan from the government must be used exclusively for University-related business.

Special Written Notice

- Research equipment may be added to or removed from Inventory records upon approval and completion of a written notice from Contract and Grant Administration. This includes equipment added or removed as a result of a researcher changing universities. Details of the action requested should be documented (i.e. contract # or letter of agreement) and approved by Contract and Grant Administration.
- Memos from departmental administrators may initiate a change in Inventory's equipment records. However, this change will only result after appropriate documentation or approvals are received.

Equipment Taken Off-Campus

Departments that identify a need to temporarily use equipment owned by the University at an off-campus location must first document the removal and obtain approval from the department chairperson, director, or administrative head. The department must document the removal by recording the description of the item(s) inventory number(s), off-campus location, and person responsible for the item(s) while off campus and retain the information with the signed approval of the department chairperson, director, or administrative head. It is no longer necessary to submit documentation to the Inventory Department.

Stolen Equipment

- Departments must have appropriate safeguards in place to prevent loss, damage, and/or theft of equipment. However, in the event that equipment is stolen, it must be immediately reported by the department chairperson, director, or authorized representative to the Department of Police and Public Safety. The department must then complete a written report outlining the description of the missing or damaged items, date and circumstances of the loss, building and room number, steps taken to recover the property, and any

other relevant information.

- A copy of this report must be sent to the Inventory Department and the Office of Risk Management & Insurance. Upon receipt of this report, Inventory will remove the equipment from the department's active records and code the item as "stolen". The item will then be reflected on the department's annual disposal list as stolen.
- If government owned equipment is stolen, the University is required to promptly notify the appropriate government official of the theft. Therefore, the department must notify Contract & Grant Administration. A copy of the above referenced report must be forwarded to the government property administrator. The department could be liable for this government property.

VI. EQUIPMENT TRACKING

The tracking process begins when the Inventory Department receives payment notification from Accounting. The information collected and recorded in the inventory system is the same for each piece of equipment. The information consists of: description, model number, serial number, unique identification number (inventory number), department number, building number, room number, purchase order number, account number, account code (indicates funding source), check number, acquisition value, equipment classification code, disposal code (indicates last status change), condition code, person responsible, % utilization, will-share code, and date paid. Each item is specifically identified by the unique number on the identification label. There are only two different types of labels used to identify the three different entities owning equipment, which are the University, the government, and other entities that loan equipment to the University.

University-owned Equipment

All University-owned equipment will receive a "Property of Michigan State University" identification label with a unique number. Under most circumstances, the identification label is placed on the front of the equipment where it is visible and easy to identify. If this is not feasible, an alternate location will be chosen.

Government-owned Equipment

All government owned equipment, where title remains vested with the federal government, will receive a "Property of the U.S. Government" label and a "Property of Michigan State University" label. The government label will indicate Federal ownership and the accountable Federal agency (DOE, NSF, NAVY, AIR FORCE, etc.) and will be located next to the "Property of Michigan State University" label. It is the responsibility of the department to insure that the proper identification labels are on the equipment and to remove the "Property of U.S. Government" label when title is transferred to MSU. The Inventory Department must be notified when or if title is transferred to MSU so that the equipment inventory records will reflect the change in ownership.

Annual Certification of Inventory During the regular annual physical inventory, those departments that have

government owned equipment will receive an additional list that will only show the government owned equipment. Periodically, the Office of Naval Research performs a random check on government owned equipment and verifies the integrity of the University's equipment inventory system.

Government Furnished Equipment (GFE)

A copy of all documents concerning each item of government loaned equipment must be sent to the Inventory Department and Contract and Grant Administration so that the University can comply with the federal regulations governing loaned equipment (see consignment equipment). The tracking procedures and the information maintained for the item is the same as for other government owned equipment. The equipment will be coded as a "loan" in the equipment inventory system.

Loaned Equipment

Equipment loaned to MSU from non-government sponsors will be handled in the same manner as government furnished equipment.

VII. PHYSICAL INVENTORY

The University has the fiduciary responsibility of maintaining proper control over all of its equipment, regardless of the location or purpose. Failure to accurately account for equipment could preclude the University as a whole from applying for federal grants, as the inventory records are subject to federal and other external audits. Adequate insurance requires accurate documentation of University owned equipment, therefore each department must review the records and submit any changes to ensure the records in the Inventory system are correct.

As of August, 1998, Michigan State University Inventory Department has undertaken conducting actual physical inventory for departments on an alternating yearly basis. This process allows one half of the University departments to verify inventory, make appropriate corrections with corresponding documentation, complete the certification form and return their information to the Inventory Department by a specified date for the fiscal year. The other half of the University departments will be done with the assistance of a member of the Inventory staff sent to their department.

Verification of records includes not only the information about the equipment, but also its location and use. If the location of the equipment changes during the year, the department must notify the Inventory Department immediately so that the University's inventory records can be updated. Verification also means that the equipment is being properly utilized and that a continued need exists. Corrections can be noted directly on the computer generated list, but disposals or transfers must be accompanied by the appropriate paperwork (see the section on transfer or disposal of equipment).

MANUAL OF BUSINESS PROCEDURES - SECTION 300

POLICIES REGARDING THE USE OF THE EQUIPMENT TRANSFER NOTICE
HOW TO USE AN EQUIPMENT TRANSFER NOTICE(ETN)

- I. TRANSFERS OF EQUIPMENT OR SUPPLIES TO ANOTHER DEPARTMENT
- II. TRANSFERS OF EQUIPMENT OR SUPPLIES TO SALVAGE
- III. TRANSFERS OF EQUIPMENT TO AN OFF-CAMPUS PURCHASER (Purchasing Dept approval required)

CREDIT FOR DEPARTMENT RELEASING EQUIPMENT

- I. GENERAL FUND ACCOUNTS (POLICY HAS CHANGED)
- II. OTHER ACCOUNTS

*Changes are highlighted
Pages: 1, 2, 3*

EQUIPMENT TRANSFER NOTICE

An Equipment Transfer Notice (ETN) is required whenever equipment or supplies are salvaged, sold, or transferred. (See Inventory Section 224 and Office of Recycling and Waste Reduction Section 221 for details on transfers and sale of equipment).

Departments should periodically review equipment and supplies on hand to determine which items are no longer valuable or useful to the department. These surplus items should be transferred or sold. Departments can either transfer these surplus items to another department for credit or no credit or to Salvage for credit or no credit. Releasing departments wishing to transfer for credit can receive funds from Salvage or another department for their released surplus equipment.

The Equipment Transfer Notice should be initiated by the department releasing the equipment or supplies and completed according to the guidelines established in this section. Assistance on the use of this form can be obtained from the Inventory Department at 355-0357 x 247 or the Office of Recycling and Waste Reduction's Salvage Yard at 355-0364. The form is available through Stores Stock #14024920. (See Exhibit 1)

POLICIES REGARDING THE USE OF THE EQUIPMENT TRANSFER NOTICE

DEFINITION OF EQUIPMENT

Michigan State University defines equipment as follows:

- items with an acquisition cost of \$5,000 or more per unit, and
- non-expendable, tangible property (personal, not real) having a useful life of one or more years, that
- has the capacity to function without the assistance of another item (i.e. accessories and components meeting the first two criteria would not be considered equipment)

To conform to C+G description (1996)

Note: Items not meeting the equipment criteria can also be transferred or sold using the ETN.

POLICY ON EQUIPMENT

All equipment obtained by the University is subject to University control and may be disposed of only in accordance with established University policies and procedures as outlined in this manual. Equipment obtained by the University includes that which is purchased with university or grant funds, loaned or contracted by public or private entities, received as a gift, or obtained by other means.

Departments obtaining equipment are responsible for its use, maintenance, safeguarding, and disposal. Departments are also responsible for notifying the Inventory Department of any equipment status changes, such as transfers, disposals, or transfers of title of loaned equipment.

POLICY ON SPONSORED RESEARCH EQUIPMENT

In addition to the above policies, the transfer of equipment purchased with sponsored research funds or grant funds may require specific approval of the granting agency. Contact the Contract and Grant Administration with any questions regarding this policy.

POLICY ON LOANED EQUIPMENT OR MATERIALS

The University does not own loaned equipment or materials. These items are **NOT** to be transferred or disposed of in the same manner as University property. All loans must either be purchased by MSU, accepted as a gift, or returned to the company that owns the equipment or materials. This includes Government Furnished Equipment which, like Government-Owned, requires special authorization for transfers and disposals.

To comply with Federal regulations, the Inventory Department has recorded all loans, including equipment and other items, in the equipment inventory system. For further information on loans, please call the Inventory Department at 355-0357 or Contract and Grant Administration at 355-5040.

POLICY ON SALES TO THE PUBLIC OR TO FACULTY, STAFF, AND STUDENTS

All items that are not released to other departments should be transferred to the Office of Recycling and Waste Reduction's Salvage Yard. A public sale will be conducted at the Salvage Yard. If moving the item is determined impractical due to size, Salvage should be contacted to make arrangements to move the item. Under no circumstances should the department conduct its own sale to staff, faculty or the public. Sale of equipment to an on-campus agency account operation (account range 31-3500 through 31-4999 and all 71-5XXX) are considered to be sales to the public and must be handled through the Salvage Yard. (See Section 221 for the complete policy on "Sale of Salvage Materials.")

HOW TO USE AN EQUIPMENT TRANSFER NOTICE (ETN)

Surplus supplies and equipment can be sold or given to another University department. Please review the procedures below before transferring supplies or equipment. Procedure for transferring items to another department are different than the procedures for transferring items to Salvage. (For assistance in locating another department in need of the equipment or supplies, the items can be advertised in the monthly "Budget Booster." See Section 220 or call Stores, 5-1700, for details. Salvage, 5-0364, may also be able to help.)

I. TRANSFERS OF EQUIPMENT OR SUPPLIES TO ANOTHER DEPARTMENT

FOR CREDIT: (the departments involved in the transaction should determine the value of the item)

A. The releasing department must:

1. Check box number 4, To transfer equipment to another department for credit.
2. Specify the "Credit Account Number", "Department Name", "Equipment Location", and "Telephone Number" in the "Releasing Department" section.
3. Specify the equipment and/or supplies being sold to the receiving department in the "Description" column.
4. Specify the original purchase account number, if known, in the "Original Purchase Account Number" column.
5. If equipment contains an MSU equipment inventory number, specify the number in the "MSU

- Equipment Inventory Number" column. If not, skip to step 6.
6. List the agreed value in the "Credit Amount(If Sold)" column.
 7. Sign the form, and distribute as follows:

Send all copies to receiving department for signatures.

B. The receiving department must:

1. Specify the "Charge Account Number", "Department Name", "Equipment Location", and "Telephone Number" in the "Receiving Department" section.
2. Sign the form and distribute as follows:

White - Accounting Department Pink - receiving department copy

Canary - releasing department copy Goldenrod - Inventory Department

For NO CREDIT:

A. The releasing department must:

1. Check box number 3, To transfer equipment to another department for no credit.
2. Specify the "Department Name", "Equipment Location", and "Telephone Number" in the "Releasing Department" section.
3. Specify the equipment or supplies being transferred to the receiving department in the "Description" column.
4. Specify the original purchase account number, if known, in the "Original Purchase Account Number" column.
5. If equipment contains an MSU equipment inventory number, specify the number in the "MSU Equipment Inventory Number" column. If not, skip to step 6.
6. Sign the form, and distribute as follows:

Send all copies to receiving department for signatures.

B. The receiving department must:

1. Specify the "Department Name", "Equipment Location", and "Telephone Number" in the "Receiving Department" section.
2. Sign the form and distribute as follows:

White - recycle this copy Pink - receiving department copy

Canary - releasing department copy Goldenrod - Inventory Department

II. TRANSFERS OF EQUIPMENT OR SUPPLIES TO SALVAGE

For Credit:

Contact Salvage at 355-0364 to discuss value of item prior to completing the ETN. (See Office of Recycling and Waste Reduction Section 221 for additional information)

A. The **releasing department** must:

1. Check box number 2, To transfer equipment to Salvage for credit.
2. Specify the "Credit Account Number", "Department Name", "Equipment Location", and "Telephone Number" in the "Releasing Department" section.
3. Specify the equipment or supplies being sold to Salvage in the "Description" column.
4. Specify the original purchase account number, if known, in the "Original Purchase Account Number" column.
5. If equipment contains an MSU equipment inventory number, specify the number in the "MSU Equipment Inventory Number" column. If not, skip to step 6.
6. List the agreed value in the "Credit Amount(If Sold)" column.
7. Sign the form, and send all copies to Salvage. This will initiate a pick-up. No call is necessary unless specific instructions for the pick-up are needed.

B. **Salvage will:**

1. Pick up the equipment and sign as the receiving department.
2. Distribute as follows:

White - send to Accounts Payable (if credit has been pre-arranged)

Canary - left with the releasing department

Pink - retained by Salvage

Goldenrod - send to the Inventory Department

For NO CREDIT:

A. The **releasing department** must:

1. Check box number 1, To transfer equipment to Salvage for no credit.
2. Specify the "Department Name", "Equipment Location", and "Telephone Number" in the "Releasing Department" section.
3. Specify the equipment or supplies being transferred to Salvage in the "Description" column.
4. Specify the original purchase account number, if known, in the "Original Purchase Account Number" column.
5. If equipment contains an MSU equipment inventory number, specify the number in the "MSU

- Equipment Inventory Number" column. If not, skip to step 6.
6. Sign the form, and send all copies to Salvage.

B. Salvage will:

1. Pick up the equipment and sign as the receiving department.
2. Distribute as follows:

Canary - left with the releasing department.

Pink - recycled

White - retained by Salvage

Goldenrod - send to the Inventory Department.

III. TRANSFERS OF EQUIPMENT TO AN OFF-CAMPUS PURCHASER (Purchasing Dept approval required)

Departments that wish to transfer or sell equipment to an off-campus entity must obtain approval from the Purchasing Department and Recycling and Waste Reduction's Salvage Yard. Before an item can be transferred or sold to an off-campus entity, an attempt must be made to determine if there is a department on-campus that has a need for the item. Please call Purchasing (5-0357) and Salvage (5-0364) for assistance with off-campus sales.

CREDIT FOR DEPARTMENT RELEASING EQUIPMENT

I. General Fund Accounts (policy has changed)

The policy for receiving a credit to general fund accounts from the sale of equipment has changed. Credits to general fund accounts for equipment sold will no longer be made to account 41-9800. The new policy will be the same as that for other accounts. Credits for equipment will be made to the desired general fund account as a negative equipment expenditure using object code 090 if \$5,000 or more. Credits for supplies will continue to be made to the desired general fund account as a negative supplies expenditure using object code 082 if less than \$5,000.

II. Other Accounts

Except as specified above for sponsored research equipment, proceeds from the sale of used equipment originally acquired with non-General Fund sources (revolving accounts, gift accounts, Agricultural Experiment Station accounts, etc.) will be credited back to the appropriate account as specified by the releasing department. This will be accounted for as a negative supplies expenditure using object code 082 if less than \$5,000 or as a negative equipment expenditure using object code 090 if \$5,000 or more.