



## SAN DIEGO COMMUNITY COLLEGE DISTRICT

### Administrative Procedure

### CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

### AP 6520.1 Equipment Inventory

---

Office of Primary Responsibility:

Vice Chancellor of Business Services  
Director of Purchasing and Contract Services

This procedure is applicable to all activities of the District. It prescribes the equipment inventory system and assigns responsibility for its management.

#### FUNCTION

1. Definitions:
  - a. Equipment means property of a permanent nature other than land and buildings, or improvements thereto. For example: furniture, machines, musical instruments and vehicles. Technical distinction between supplies and equipment of real property and equipment are made in accordance with law and procedure AP 6330.2.
  - b. Perpetual inventory system means the documentation of acquisition, use, cost and disposition of all equipment.
  - c. Physical inventory means the actual inspection and identification of equipment at the location where it is used.
2. Inventory Control Provides:
  - a. Information on equipment at each location for insurance purposes.
  - b. Data essential for allocation, service, repair and replacement of equipment.
  - c. Information necessary for audit, including federal and state funded property.
3. Type of Control Used – Each District budget location has an equipment account maintained by the Inventory Section. This account is controlled by a perpetual inventory system, augmented and reconciled by physical inventories. Equipment is accounted for in two ways:
  - a. By Unit, so that it retains its separate identity in the records. For example: items serially numbered by manufacturer.

- b. By groups of like, units that are the same, with respect to function, material, shape and size; for example, student chairs and tables.

## IMPLEMENTATION

1. Presidents or designees shall:
  - a. Inform their staff of upcoming inventories.
  - b. Arrange for access by the inventory crew to all rooms, space and equipment storage areas.
  - c. Ascertain that personal property is properly tagged.
  - d. Maintain a list of equipment, complete with serial or inventory number, including notations for each piece of equipment that is not on site. Example: items out for repair or on loan. Records or lists should include musical instruments.
2. The Inventory Control Section shall:
  - a. Maintain a perpetual inventory of all equipment.
  - b. Assign equipment numbers to certain specialized equipment.
  - c. Provide an inventory listing to each site, or special program periodically.
  - d. Inform presidents or designees of upcoming physical inventories.
  - e. Monitor transactions which change accountability, including but not limited to:
    - Equipment Transfer Documents
    - Purchase Orders
    - Student Body Purchases
    - Gifts
    - Property Damage or Loss Reports
    - Material Disposal Request
    - Removal of Equipment Items for Inventory
    - Trade-ins, approved by the Vice President of Administrative Services
  - f. Conduct a periodic physical inventory of all sites in the District. Inventories shall be conducted during any time of the year, and shall be scheduled so as to minimize interference with class schedules or office work. Approximately two weeks prior to conducting an inventory, the appropriate site administrator or his designee is notified by memorandum that an inventory is to be held.

References: BP 6520 & Form

Supersedes: C-7300-2, 11/17/83, 7300-2, 9/10/98

Approved by Chancellor:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.