



## SAN DIEGO COMMUNITY COLLEGE DISTRICT

### Administrative Procedure

#### CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

##### AP 6950.2 Equipment Purchase by Fiduciary/Trust, Auxiliary or Foundation

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Office(s) of Primary Responsibility:

Campus Fiduciary Trust  
Campus Foundation / Auxiliary  
District Foundation / Auxiliary

#### 1.0 Purpose / Scope

1.1 The purpose of this procedure is to implement certain provisions of Board Policy 6300 Fiscal Management and Board Policy 6950 Auxiliary Organizations. The District is committed to insuring the proper use of its assets and resources and reducing the risk of loss or misuse of funds. The purpose of this procedure is to assure that the District's fiscal management is in accordance with Title 5 and California Education Code ensuring that:

1.1.1 Adequate internal controls exist;

1.1.2 Fiscal objectives, procedures and constraints are communicated to the Board, management and staff; and

1.1.3 Responsibility and accountability for fiscal management are clearly delineated.

1.2 This procedure outlines the proper process that Fiduciary/Trusts, Auxiliaries or Foundations will follow when purchasing equipment.

#### 2.0 Authority

2.1 If any Fiduciary/Trust, Auxiliary or Foundation of the District were to dissolve or discontinue its existence, the assets and liabilities of that organization become the assets and liabilities of the District. This structure necessitates that, at the point of delivery to the organization, all equipment purchased by a Fiduciary/Trust, Auxiliary or Foundation be donated to the San Diego Community College District (SDCCD) or one of its colleges or Continuing Education.

3.0 Definition of Equipment

- 3.1 Equipment is defined as tangible property with a purchase price of at least \$200, with a useful life of more than one year, and is not consumable.

4.0 Gift/Donation Procedure

- 4.1 The Fiduciary/Trust, Auxiliary, or Foundation will follow established SDCCD procedure for donating purchased equipment.
- 4.2 Using the attached Gift/Donation form the Fiduciary/Trust, Auxiliary or Foundation will:
  - 4.2.1 Describe the equipment;
  - 4.2.2 Record the serial number if provided;
  - 4.2.3 Provide an estimated value of the Gift/Donation;
  - 4.2.4 Sign for the transfer of title; and
  - 4.2.5 Secure authorization of acceptance from SDCCD officials.

5.0 Exceptions

- 5.1 This administrative procedure will not be used for any equipment purchased, received and paid for via the District's enterprise resource management system, and using District funds or resources.

Reference: BP 6950

Approved by Chancellor:

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Date

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Constance M. Carroll, Ph.D.

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