

# Surplus Property Operations Manual

Program Requirements and  
wvOASIS Fixed Assets Training

*Revised April 2022*



**West Virginia State Agency  
for Surplus Property**

*WVSurplus.gov*

# TABLE OF CONTENTS

## INTRODUCTION

## PART I: PROGRAM REQUIREMENTS

### Section One: General Information

- 1.1 Scope
- 1.2 Authority
- 1.3 Definitions

### Section Two: Asset Management

- 2.1 Coordinator
- 2.2 Responsibility
- 2.3 Reportable Assets
- 2.4 Group Purchases/Unit Costs
- 2.5 Donations
- 2.6 Non-Reportable Assets
- 2.7 Computer Software/Modular Furniture
- 2.8 Identification Tags
- 2.9 Added Property
- 2.10 Corrections
- 2.11 Property/Equipment Transfer
- 2.12 Cannibalization of Equipment
- 2.13 Physical Inventory
- 2.14 Certification

### Section Three: Surplus Property Disposition

- 3.1 Methods of Disposition

### Section Four: State and Federal Surplus Property Sale Programs

- 4.1 State Surplus Property Program
- 4.2 Federal Surplus Property Program

## PART II: WV OASIS FIXED ASSET TRAINING

### Section One: General Information

- 1.1 Scope

- [1.2 Reportable Asset](#)
- [1.3 Non-Reportable Asset](#)
- [1.4 Identification Tags](#)
- [1.5 Auto Apply Functionality](#)

## **Section Two: wvOASIS Document and Event Type**

- [2.1 State Asset Management](#)
- [2.2 Other Documents Used to Maintain and Dispose of Fixed Assets](#)

## **Section Three: Agency's Role in Maintaining Fixed Assets**

- [3.1 Agency Responsibilities](#)
- [3.2 Conducting a Physical Inventory](#)
- [3.3 Certifying Inventory of All Real and Personal Property](#)
- [3.4 Certifying Vehicle Inventory](#)

## **Section Four: Fixed Asset Acquisition (FA) Shell Documents**

- [4.1 Creation of FA Shell Documents](#)
- [4.2 Creating Individual FA Shell Documents for Multiple Assets on Single Invoice](#)
- [4.3 Searching for FA Shell Documents for Agency](#)
- [4.4 Auto Apply Functionality](#)
- [4.5 Manual Creation of FA Shell Documents](#)
- [4.6 FA Shell Documents Created in Error](#)
- [4.7 Explanation of Betterments](#)

## **Section Five: Maintaining Fixed Asset Information**

- [5.1 Looking Up Fixed Asset Information](#)
- [5.2 Correcting Fixed Asset Information](#)
- [5.3 Tracking Non-Reportable Assets](#)
- [5.4 Viewing Complete History of Fixed Asset](#)

## **FORMS**

- [Asset Management Coordinator Designation Form \(WV-101\)](#)
- [Asset Management Certification Cover Sheet \(WV-102\)](#)
- [Surplus Property Retirement Form and Continuation Sheet \(WV-103\)](#)
- [Vehicle Inventory Asset Management Certification Cover Sheet \(WV-104\)](#)
- [Cannibalization Asset Form \(WV-105\)](#)
- [Application for Eligibility for Public Agencies and Non-Profit Organizations \[WV State Agency for Surplus Property\]](#)
- [Application for Eligibility for Veteran-Owned Small Businesses \[Federal Surplus Property Program\]](#)

## **POLICIES**

**State of West Virginia  
Purchasing Division**

# **SURPLUS PROPERTY OPERATIONS MANUAL**

## **Introduction**

The West Virginia State Agency for Surplus Property Program (WVSASP) has been assisting thousands of eligible organizations by offering quality, usable property at a substantially reduced price for more than 60 years. The WVSASP operates within the state Purchasing Division, which is under the state Department of Administration.

Public agencies and non-profit organizations turn to WVSASP as a solution to obtain high quality products particularly when budgets are limited. When a public agency no longer needs a commodity, the WVSASP extends its usage by offering the property to its many eligible program participants.

Additionally, WVSASP has the responsibility to oversee the State's Asset Management Program, which involves managing and disposing of the state's assets.

This manual provides guidance on obtaining and disposing of surplus property, in accordance with State law, and procedures established by the Purchasing Division.

This manual is organized into two parts. [Part 1](#) addresses the program requirements of accounting for and disposing of surplus property. [Part 2](#) guides users into disposing property through the *wvOASIS* Fixed Asset Module.

All inquiries regarding the State and Federal Surplus Property Programs and the Asset Management Program may be directed to:

West Virginia Purchasing Division  
Surplus Property Unit  
2700 Charles Avenue  
Dunbar, WV 25064

Telephone: (304) 766-2626 / (800) 576-7587  
FAX Number: (304) 766-2631

**State of West Virginia  
Purchasing Division**

## **SURPLUS PROPERTY OPERATIONS MANUAL**

---

### **PART I: PROGRAM REQUIREMENTS**

---

#### **Section One: General Information**

##### **1.1 Scope:**

The scope of the **Surplus Property Operations Manual** is to provide direction to state agencies on asset management and surplus property disposition.

##### **1.2 Authority:**

Authority to implement guidelines for state agencies so they may obtain, maintain and control their state-owned property and dispose of surplus obsolete commodities and expendable commodities is granted to the Director of the Purchasing Division in *West Virginia Code* §5A-3-34 through 46.

##### **1.3 Definitions:**

**1.3.1 “Asset” or “Assets”** means the inventory of all real and personal property, and all equipment, supplies and commodities that are required to be reported under *West Virginia Code* §5A-3-35.

**1.3.2 “WVSASP”** means the West Virginia State Agency for Surplus Property.

**1.3.3 “Commodities”** means supplies, material, equipment, contractual services, and any other articles or things used by or furnished to a department, agency or institution of State Government as defined in *West Virginia Code* §5A-1-1.

**1.3.4 “Expendable Commodities”** means those commodities which, when used in the ordinary course of business, will become consumed or of no market value within the period of one year or less.

**1.3.5 “Reportable Assets”** are defined below in [Section 2.3](#).

**1.3.6 “Non-Reportable Assets”** are defined in [Section 2.6](#).

**1.3.7 “Surplus Property”** means commodities or expendable commodities that have been retired to WVSASP being offered for sale to eligible organizations, the general public through WVSASP or federal property donated to eligible organizations.

**1.3.8 “Retire” or “Retirement”** means the formal process by which an agency disposes of commodities or expendable commodities by completing all necessary retirement documents, obtaining WVSASP approval for a disposition method, and disposing of the property in accordance with that approval.

**1.3.9 Allowable Event Types for Fixed Asset Documents in wvOASIS:**

<b><u>Document Code</u></b>	<b><u>Document Name</u></b>	<b><u>Event Type</u></b>	<b><u>Fixed Asset Function</u></b>
FA	Fixed Asset Acquisition	FA01 (Default)	Acquisition (Adding Fixed Asset)
		FA02	Betterment
FD	Fixed Asset Disposition	FA04	Disposition
FM	Fixed Asset Modification	FA05	Modification (Non-Accounting Impact)
FT	Fixed Asset Transfer	FA06	Transfer a Fixed Asset
FI	Fixed Asset Increase / Decrease	FA07	Increase/Decrease Value of Asset
FX	Fixed Asset Type Change	FA08	Fixed Asset Type Change
FC	Fixed Asset Cancellation	FA11	Cancellation
FRM	Fixed Asset Repair and Warranty	FA15	Repairs and Warranty Modification
FS	Fixed Asset Internal Sale	FA29	Internal Sale



<u>Document Code</u>	<u>Document Name</u>	<u>Event Type</u>	<u>Fixed Asset Function</u>
FAIT	Fixed Asset Inter Fund Transfer	FA54	Asset Transferred from One Fund to Another without Coming to WVSASP

## **Section Two: Asset Management**

Pursuant to *West Virginia Code* §5A-3-34, the Director of the Purchasing Division is given authority over inventories and property. That responsibility is further outlined in *West Virginia Code* §5A-3-35, which states

“the head of every spending unit of state government shall, on or before the fifteenth day of July of each year, file with the director an inventory of all real and personal property, and of all equipment, supplies and commodities in its possession as of the close of the last fiscal year, as directed by the director” and *West Virginia Code* §5A-3-36 which states

“[t]he director has the power and duty to make and keep current, an inventory of all removable property belonging to the state. Such inventory shall be kept on file and in the office of the director as a public record . . . .”

Section Two of this manual is intended to provide a mechanism for tracking and reporting inventory and property that will allow the Director to fulfill his responsibilities relating thereto.

### **2.1 Coordinator:**

Each agency head is responsible for appointing an agency asset coordinator and registering the coordinator’s name(s) with WVSASP by completing the **Asset Management Coordinator Designation Form, WV-101** (See Forms). The agency coordinator will be responsible for maintaining the agency’s assets and submitting proper and timely information to WVSASP as required. The coordinator’s responsibility is also to notify and train employees within their agency on the procedures regarding the care and proper disposition of all state-owned assets as outlined in this handbook. WV-103s must be signed by the coordinator. If a coordinator wishes to have others in their agencies sign retirement documents, they can email [WVSASP@wv.gov](mailto:WVSASP@wv.gov) letting Surplus know who in addition to the coordinator is authorized to sign retirement documents.

### **2.2 Responsibility:**

Agencies are responsible for all assets under its jurisdiction, regardless of its state (removable or fixed), origin, or acquisition cost. Agencies are responsible for maintaining

assets from date of purchase to date of retirement, such as keeping equipment secure, entering assets into the Fixed Asset System, conducting physical inventories, submitting annual certification, retiring assets properly, etc. in accordance with procedures as outlined in this handbook.

## **2.3 Reportable Assets:**

Any personal assets, excluding expendable commodities as defined in [Section 2.6: Non-Reportable Assets](#), that has an original acquisition cost of \$1,000 or more and a useful life of one year or longer must be entered into the Fixed Asset Module and will be referred to herein as “Reportable Assets.” Agencies may enter assets that do not meet the definition of Reportable Assets into the Fixed Asset Module, but they are not required to do so. Any asset entered into the Fixed Asset Module will be treated as Reportable Assets for procedural purchases whether or not the property meets the definition of Reportable Assets above.

**2.3.1 Exceptions:** Agencies must enter the following commodities into the Fixed Asset Module and will be considered Reportable Assets even if not within the definition of Reportable Assets above:

**2.3.1.1** Firearms **regardless of the cost**. Please make sure all serial numbers are entered correctly.

**2.3.1.2** All computers (including laptops and central processing units [CPU]) with an acquisition cost of \$500 or more.

**2.3.1.3** Vehicles that are leased for one year or more, regardless of cost.

**2.3.2** The acquisition cost of assets shall be determined as the actual cost of that asset as evident by invoices or purchase orders. The agency can also determine acquisition cost by a reasonable method of estimation provided that no invoice or purchase order records exist. The agency thoroughly documents the estimation method used, and the documentation related to the estimate is maintained in the appropriate file for audit purposes.

**2.3.3** Assets should be inventoried on a ‘per item’ basis. Individual items making one working component are to be inventoried as one asset. However, should an asset be purchased for the purpose of enhancing or upgrading the item, the cost of the upgrade can be entered into the Module as a betterment.

### **2.3.4 Assets Replaced Under an Exchange Warranty:**

An agency that desires to have a Reportable Asset replaced under an exchange warranty program with the vendor or manufacturer must perform the following actions to ensure proper reporting of the exchange. First, the agency must complete the exchange by returning the Reportable Asset in question to the vendor or manufacturer and receiving the replacement. Once the exchange is



completed, the agency must submit a Fixed Asset Modification to Surplus for approval. Modification data must, at a minimum, be a request to change the serial number associated with the old Reportable Asset to the serial number of the new replacement Asset. The agency's Fixed Asset Modification submission shall also include verification and back-up documentation proving that the original Reportable Asset was returned and replaced by another asset. Documentation can include a signed certified return receipt or an email from the company stating that they received the returned asset which should include the serial number.

**2.3.5 Library Holdings:**

Library Holdings - At the end of the processing fiscal year, June 30th, all books purchased during that fiscal year should be entered in the Fixed Asset System as a new asset.

Example:

Asset ID	A59678	2000 Library Holdings	\$2,000
Asset ID	A68921	2001 Library Holdings	\$3,000
Asset ID	A78903	2002 Library Holdings	\$6,000

All books in Library Holdings are to be retired to WVSASP and recorded on a **WV-103 Surplus Property Retirement Form** as one lot of books. The **WV-103 Surplus Property Retirement Form** must reflect the current market value of the books being retired. After WVSASP approves the **WV-103 Surplus Property Retirement Form**, the agency must execute a Fixed Asset Increase (FI) reducing the value of the oldest library holding asset. A copy of the approved **WV-103 Surplus Property Retirement Form** is to be attached to the Fixed Asset Increase (FI) and submitted to the Purchasing Division's Surplus Property Unit for approval.

Example:

Asset ID	A59678	2000 Library Holdings	\$2,000
----------	--------	-----------------------	---------

Books with a current market value of \$500 need to be retired. The **WV-103 Surplus Property Retirement Form** should note that the books are to be retired with a current market value of \$500. The FI should be entered to reduce Asset ID A59678, the oldest asset, to \$1,500. When the Library Holdings for a particular fiscal year is reduced to zero value, a FI should be executed to delete that fiscal year's holdings out of the Fixed Asset Module and be submitted to the Surplus Property Unit for approval.

**2.4 Group Purchases/Unit Cost:**

Group purchases of assets shall not be recorded in aggregate. Individual assets shall be

recorded in the Fixed Asset Module only if an individual asset has a unit acquisition cost of \$1,000 or more and has a useful life of one year or more. Each unit shall bear a separate numbered inventory tag and be entered into the Fixed Asset Module as individual assets.

## **2.5 Donations:**

Donated assets acquired as a gift from an individual or organization are to be tagged and included in the Fixed Assets Module if the donation or gift is valued at \$1,000 or more and has a useful life of one year or longer. Donated assets are valued at fair market value on the date the gift is given.

## **2.6 Non-Reportable Assets:**

Non-Reportable Assets are defined by the Purchasing Division as either assets that are valued at less than \$1,000 or have a useful life of less than one year, or assets expendable in nature. Non-Reportable Assets are not required to be entered into the Fixed Assets Module. Examples of Non-Reportable Assets include calculators, small lawn mowers, etc. Examples of Non-Reportable Assets that are expendable in nature include gravel, skid of paper, freezer load of meat, grass seed, etc.

## **2.7 Computer Software/Modular Furniture:**

Computer software is an intangible asset and considered Non-Reportable. Modular furniture when purchased as separate pieces normally does not cost more than \$1,000 per piece. It is recommended that modular furniture not be placed into the Fixed Asset Module.

## **2.8 Identification Tags:**

All Reportable Assets must have a numbered identification tag affixed to the asset. Agencies will be responsible for obtaining and placing the proper tags on all Reportable Assets under their jurisdiction. Tags are to be placed on all Reportable Assets in such a manner that it can be easily seen and read.

**2.8.1** Be sure to check the Purchasing Division website for the statewide contract for tags utilized in the process. For a link to this contract, please visit the [Purchasing Division's website](#).

**2.8.2** Tags without numbers are available on the statewide contract should agencies wish to tag Non-Reportable Assets for identification purposes. However, tagging Non-Reportable Assets is not required by the Purchasing Division.

## **2.9 Added Property:**

When an agency acquires Reportable Assets, the agency should enter the assets into the Fixed Asset Module and label the assets with a numbered identification tag as soon as the vendor's invoice has been paid.

## **2.10 Corrections:**

Agencies may make corrections to data entered into the Fixed Asset Module within 30 days from entry. After the 30-day grace period, all corrections to the Fixed Asset Module must be submitted on a Fixed Asset Modification to the Surplus Property Unit for review and approval. If approved by the Surplus Property Unit, the Fixed Asset Modification will be completed and the requested changes will be made in the Fixed Asset Module. If the correction is to change the serial or tag number, documentation supporting the corrected number is required. Example of supporting documentation is a picture showing the correct number along with an explanation of how the incorrect information was discovered or what the old number was (model, part, etc.).

## **2.11 Property/Equipment Transfer:**

The transfer of assets between agencies without Surplus Property approval is prohibited unless mandated by executive order or legislative action. In this case, please contact the Purchasing Division for specific instructions.

## **2.12 Cannibalization of Equipment:**

Cannibalization of assets is **strictly prohibited** unless pre-approved by the Surplus Property Unit. To request approval, an agency must submit a [WV-105 Cannibalization Asset Form](#). Cannibalization, as used herein, refers to taking parts from one or more assets to maintain or repair another asset.

## **2.13 Physical Inventory:**

All agencies are required to take a physical inventory once every three years, and shall have completed such physical inventory by June 30<sup>th</sup> of the relevant year. The physical inventory shall include viewing of all Reportable Assets under the agency's jurisdiction.

**2.13.1.** In addition to the three year inventory described above, it is recommended that a physical inventory be taken when:

- A new assets coordinator is named by the head of the spending unit and assumes responsibility for the agency's assets.
- An organizational change occurs affecting the distribution of assets assigned to a

particular location or department.

#### **2.14 Certification:**

The head of every spending unit of state government shall, on or before the fifteenth day of July of each year, file with the Purchasing Division director an inventory of all real and personal property, and of all equipment, supplies and commodities in its possession as of the close of the last fiscal year as stated in *West Virginia Code* §5A-3-35.

Agencies can meet this requirement by completing the Asset Management Certification Cover Sheet and submitting it to the Purchasing Division on or before July 15<sup>th</sup> of every year. The Asset Management Certification Cover Sheet requires the head of the spending unit to certify:

1. the date the last physical inventory was taken of all Reportable Assets under the head of the spending unit's jurisdiction.
2. that the agency has entered all real property and all Reportable Assets (in the form of personal property, equipment, supplies, and commodities) in its possession for the current fiscal year into the Fixed Asset (FA) Module, and all shell and manual FA documents are final.
3. that all obsolete assets under the head of the spending unit's jurisdiction were retired in accordance with WVSASP policy, procedures, and guidelines.
4. that the information contained in the Fixed Asset Module is to serve as the required inventory report that must be filed with the Purchasing Division director.
5. All exempt agencies are required to submit the Vehicle Inventory Asset Management Certification Cover Sheet to the Purchasing Division on or before July 15<sup>th</sup> of every year.

### **Section Three: Surplus Property Disposition**

In accordance with *West Virginia Code* §5A-3-45, the WVSASP is responsible for the disposition of commodities or expendable commodities no longer needed by the state, or more specifically the owning state agency.

Accordingly, WVSASP must approve all methods of disposition related to commodities or expendable commodities regardless of the acquisition cost. All agencies desiring to dispose of commodities or expendable commodities must follow the disposition procedures as outlined in this Manual.

The disposal process will begin when the agency makes the decision to dispose of or retire a

commodity or expendable commodity. Based upon various factors, including the condition of and the potential to reuse the item, the agency will recommend to WVSASP one of the following 10 disposition methods.

- Deliver to Surplus Property / DTSP**
- Surplus Pickup / SPPK**
- Sell On-Site / ONST**
- Trade-in / TRAD**
- Sell for Scrap / SCRP**
- Recycle/Dispose as Waste / RECY / WAST**
- Lost Asset / LOST**
- Stolen Asset / STOL**
- Destroyed Asset / DEST**
- Retire to Office of Technology / RTOT**
- Unauthorized Disposal / UNAU**
- FAIT/Fixed Asset Inter Fund Transfer**

Agencies disposing of commodities or expendable commodities that also qualify as a Non-Reportable Asset are required to use the [WV-103 Surplus Property Retirement Form](#). (See Forms). This form should accompany the commodity or expendable commodity to WVSASP. The agency is responsible for assigning the retirement number in the designated box on the [WV-103 Surplus Property Retirement Form](#).

Agencies disposing of commodities or expendable commodities that qualify as Reportable Assets are required to retire the commodities or expendable commodities to WVSASP electronically using the Fixed Asset Module. The retirement process via the Fixed Asset System will automatically generate an agency Fixed Asset Disposition Document (FD). This agency retirement cover sheet should accompany the commodities or expendable commodities to WVSASP for proper completion of the retirement.

There can be only one method of disposition listed on each cover sheet/form. Any requested disposition method must be approved by WVSASP personnel authorized to make such approvals prior to the agency taking any further action related to disposition of the commodity or expendable commodity. Consequently, the commodities or expendable commodities must remain in the agency's possession until the requested disposition method has been properly approved.

It is important that the item indicated on the [WV-103 Surplus Property Retirement Form](#) or **Fixed Asset Disposition (FD)** coincide exactly with the actual commodity or expendable commodity being disposed of through WVSASP. If the retirement documents and the actual property retired do not match, the disposition cannot be completed by WVSASP until a corrected retirement document is received by WVSASP.

The WVSASP recommends at least a 60 day advance notice of large agency asset retirements that will require the use of a large trailer from WVSASP. WVSASP will not be responsible for

disposal costs of assets or rent when agencies fail to have their assets removed by the end of their leases.

### **3.1 Methods of Disposition:**

#### **3.1.1 Deliver to Surplus / DTSP:**

Commodities or expendable commodities no longer needed by a state agency should be delivered to WVSASP at 2700 Charles Avenue, Dunbar, WV. The agency is responsible for setting an appointment to deliver its commodities or expendable commodities to WVSASP. Agencies should schedule appointments at least two business days in advance of the desired delivery date. The receiving hours of the WVSASP warehouse are 9 a.m. to 3:30 p.m. Please note space at the WVSASP facility is limited. Therefore, if commodities or expendable commodities delivered by state agencies are not sale ready, the agency may be assessed a storage fee until the commodity or expendable commodity is sale ready.

Vehicles within 100 miles of Dunbar, with an estimated value of \$1,000.00 or more, are to be delivered to the WVSASP to allow for inspection and pricing of vehicles. All State decals must be removed from vehicles prior to delivery.

The agency driver who delivers the commodity or expendable commodity to WVSASP will provide the appropriate retirement document listing all property being retired. WVSASP staff will unload and inventory the commodities or expendable commodities upon receipt. If the items listed on the retirement form do not match those delivered, the WVSASP will not sign the retirement form until the agency reconciles the difference by generating a new and accurate retirement form.

#### **3.1.2 Surplus Pickup / SPPK:**

State agencies are requested to deliver the commodities or expendable commodities no longer needed by the agency to WVSASP. However, if the agency is unable to make transportation arrangements, WVSASP may offer pick-up assistance. Surplus Property will schedule the pick-up if able to offer assistance. Surplus pickup is available in the Charleston area when items will fit in an 18 foot box truck and there are three loads or less.

WVSASP may be able to drop a trailer for surplus pickup when the following conditions are met:

1. Agency must have a loading dock or a forklift to load the trailer.
2. Surplus will not provide assistance in loading dropped trailers, therefore the agency must have staff available for loading.
3. Since trailers are scheduled in advance, the agency must agree to have the



trailer loaded by the date given by WVSASP.

4. When an agency holds a trailer longer than the date given by WVSASP, the agency may be charged a daily fee for the trailer.
5. When trailers are dropped, only approved items in fair to good condition are to be loaded on the trailer.
  - 1.
6. Agencies may be charged the disposal costs of any items placed on the trailer that are broken or in poor condition unless approved in advance by WVSASP.

Assuming pick-up assistance will be provided, the agency must have the appropriate retirement form ready when the WVSASP driver arrives at the agency's location. The form must state that the disposition method has been approved by WVSASP. The volume of items being picked up may prevent the WVSASP from conducting an immediate inventory of the commodities and expendable commodities at the time of pickup. In such cases, the pick-up driver will not sign off on the retirement form. Rather, the commodities or expendable commodities will be inventoried when received at the WVSASP state warehouse. If the retirement form is complete and accurate after the inventory is completed, the retirement form will be signed by WVSASP, which will release the commodities or expendable commodities to WVSASP and render the retirement complete. If the items picked-up do not match the retirement form, WVSASP will not sign the retirement form until the agency reconciles the discrepancy.

### **3.1.3 Sell On-Site / ONST**

Commodities or expendable commodities no longer needed by an agency may be disposed of without removing them from the agency's location. Commodities or expendable commodities disposed of by this method may be sold to an eligible organization, sold through a public sealed bid process, or sold through an internet auction. This is the preferred method of disposal when an item is exceedingly difficult or costly to transport or requires special handling.

The [WV-103 Surplus Property Retirement Form](#) or **Retirement Cover Sheet** will be generated by the agency for approval by WVSASP. If approved, the on-site sale will be scheduled. If disapproved, WVSASP will notify the agency with additional instructions.

State decals must be removed from vehicles prior to being sold.

### 3.1.4 Trade-In / TRAD

The trade-in process is not delegated to agencies. In any situation where a trade-in is anticipated, the procurement must be bid as a central procurement transaction through the Purchasing Division. The trade-in process consists of multiple steps.

First, any agency desiring to utilize the trade-in process must develop specifications to accompany the *Central Purchasing Requisition* (CRQS) requesting that bids include a price for the new item only and prices that reflect the value the bidder proposes to attribute to the trade-in. The agency must receive written approval from the West Virginia State Agency for Surplus Property (WVSASP) to pursue the trade-in option; the approval must be included with the Requisition when submitting to the Purchasing Division.

Second, after the bid opening, the agency must obtain written approval for the trade-in from the West Virginia State Agency for Surplus Property by attaching the bids submitted in response to the solicitation, along with any other required documentation. The submission must be with a Fixed Asset Disposition Document created in wvOASIS with the disposition method of “trade-in” identified.

Third, if the trade-in is approved by WVSASP, the agency must submit its award recommendation to the Purchasing Division buyer who will ensure that the credit for the trade-in is properly applied on the contract document. If WVSASP approval is not granted, the Purchasing Division will proceed with the award to the lowest responsible bidder without the trade-in option.

Fourth, the agency must then submit documentation to WVSASP verifying receipt of the credit for the trade-in. WVSASP will then verify the application of the credit and complete the retirement. If the original cost of the items to be traded in is less than \$1,000 and is not listed in wvOASIS, the asset must be added to wvOASIS for trade-in purposes.

Only one-for-one trade-ins will be considered and items may be traded only for the same type of item. Exceptions to the one-for-one trade-in may be made for weapons at the discretion of the WVSASP manager. Trade-ins will not be authorized for items purchased from statewide contracts or sole source vendors, unless it is in the best interest of the state and approved by WVSASP.

It is important to note that the value of the new items for fixed asset purposes is the full value of the new items, including money paid for the asset and the value attributed to the trade in. The wvOASIS system automatically includes the money paid for the asset in the fixed asset system, but it does not automatically account for trade-in value. The agency must create a Fixed Asset Increase document and use that document to add the trade-in value to the new asset.

A trade-in allowance does not allow a state agency to alter or circumvent the purchasing process.

### **3.1.5 Sell for Scrap / SCRP**

Commodities or expendable commodities which have a scrap value may be sold as scrap if authorized in advance by WVSASP. The sale will be conducted in one of three ways. First, the sale can be completed using an existing statewide contract for recycling. Second, the sale can be completed by obtaining three verbal bids, when possible, and awarding the purchase of the scrap to the highest bidder. Third, WVSASP may prescribe an alternative method for conducting the sale of the scrap material that may include, but is not limited to, sealed bids and internet auctions.

After the scrap dealer picks up the commodities or expendable commodities or the agency has them delivered to the scrap dealer's facility, the agency will forward the dealer's weigh ticket receipt for those items listed on the [WV-103 Surplus Property Retirement Form](#) or a **Fixed Asset Disposition Document (FD)** for final completion by Surplus Property. Checks for scrap are to be made payable to WVSASP. A copy of the retirement form(s) should be mailed with the check to ensure that the retirement forms are finalized.

It is the agency's responsibility to notify WVSASP that a scrap check is being mailed by the scrap dealer and which retirement(s) go with the check. Failure to notify WVSASP of this will deem the check not eligible for reimbursement.

### **3.1.6 Recycle/Dispose as Waste / RECY / WAST**

Certain commodities or expendable commodities which have no value and cannot be reused may be disposed of by transporting them to a landfill. Transporting and/or costs associated with this method of disposal will be borne by the owning agency. The [WV-103 Surplus Property Retirement Form](#) or **Fixed Asset Disposition Document (FD)** requesting this method of disposal will be generated and submitted to WVSASP in advance for approval.

### **3.1.7 Lost Asset / LOST**

When commodities or expendable commodities that also qualify as Reportable Assets have been lost, the agency is required to retire the asset in the Fixed Asset Module with the disposition code of "lost." Prior to reporting the commodities or expendable commodities as lost, the agency must take appropriate steps to locate the commodities or expendable commodities. Those efforts should include conducting a physical inventory as well as interviewing the employees responsible for the commodities or expendable commodities. The agency's asset coordinator must document the findings and submit the documentation, along with a detailed letter explaining the loss, with the retirement document to WVSASP. Upon approval by WVSASP, the Fixed Asset

Disposition Document will have the status of final in wvOASIS.

### **3.1.8 Stolen Asset / STOL**

Every effort should be taken to secure all state-owned property. Agency personnel should secure property when not in an office environment, i.e. vehicles containing state owned equipment should be locked when left unattended. When an agency's commodity or expendable commodity has been stolen, the theft is to be reported to the proper law enforcement agency. The police report, detailing the theft, must be attached to the retirement document. If a police report is not available, the inventory coordinator may submit a letter explaining what happened to the asset and why a police report was not filed. If approved, the Fixed Asset Disposition Document will have the status of final in wvOASIS.

### **3.1.9 Destroyed Asset / DEST**

When any commodity or expendable commodity that also qualifies as a Reportable Asset has been destroyed, the agency coordinator should forward a written explanation of how the commodity or expendable commodity was destroyed to WVSASP. For insured vehicles, documentation from the insurance company stating that the vehicle was totaled is required. Once WVSASP has reviewed and approved the transaction, Fixed Asset Disposition Document will have the status of final in wvOASIS.

**Note:** Lost, stolen, or destroyed disposition codes are not to be used to remove equipment from an agency's assets when retirement procedures were not followed to properly dispose of obsolete equipment. See [Section 3.1.11](#) below.

### **3.1.10 Retire to Office of Technology / RTOT**

*West Virginia Code* §5A-6-4 requires that technology equipment be disposed of by the West Virginia Office of Technology. Prior to technology equipment being retired to the Office of Technology, WVSASP must approve of the disposition method. Once the disposition method is approved, the **WV-103 Retirement Form** and RTOT excel spreadsheet will be forwarded to the requesting agency and the Office of Technology or the Fixed Asset Disposition Document will be approved in wvOASIS. The Office of Technology will contact the Agency Asset Coordinator with further instructions of the disposition of the technology equipment. Once WVSASP receives confirmation that the Office of Technology has received the technology equipment, the retirement will be completed.

### **3.1.11 Unauthorized Disposal / UNAU**

This disposition method code is used when retirement procedures were not followed to properly dispose of assets, including not getting prior approval from WVSASP.

### **3.1.12 Fixed Asset Inter Fund Transfer / FAIT**

This disposition method is used to transfer an asset between funds.

State agencies may transfer assets to other agencies without charge by submitting an FAIT document that must be approved by the WVSASP. Free transfer between agencies must be done prior to the asset arriving at the WVSASP. Once an asset arrives at the WVSASP, it will be priced and placed into the WVSASP inventory system for sale by normal means.

## **Section Four: State and Federal Surplus Property Sale Methods**

WVSASP oversees the sale of state and federal surplus property within the state of West Virginia. Each of these programs has eligibility requirements and program compliance stipulations. The Federal Surplus Property Program is operated by Surplus Property under the jurisdiction of the United States General Services Administration (GSA), Property Management Division.

### **4.1 State Surplus Property Program**

After state commodities or expendable commodities have been retired, WVSASP is required to give sale preference to eligible organizations. If eligible organizations do not express an interest in purchasing the retired commodity or expendable commodity, the commodity or expendable commodity is made available to the general public through a variety of options as outlined in this section below.

#### **4.1.1 Negotiated Sales to Eligible Organizations**

Commodities or expendable commodities retired to WVSASP by a state agency may be acquired by an eligible organization at a fair price set by WVSASP with due consideration given to the fair market value of the commodity or expendable commodity.

WVSASP may modify or enhance the commodity or expendable commodity if the modifications would greatly increase the value thereof; however, if the modification or enhancement is a requirement of a state agency prior to sale, the expense of such alteration or enhancement will be borne directly by that agency.

##### **4.1.1.1 Eligible Organizations**

In accordance with *West Virginia Code* §5A-3-45, entities identified as eligible organizations include: "state agencies, county commissions, county boards of education, municipalities, public service districts, county building commissions, airport authorities, parks and recreation commissions, nonprofit domestic corporations qualified as tax

exempt under section 501 (c)(3) of the Internal Revenue Code of 1986, as amended, and volunteer fire departments in this state, when such volunteer fire departments have been held exempt from taxation under section 501 (c) of the United States Internal Revenue Code."

An **Application for Eligibility** [See Forms] must be completed and signed by the Eligible Organization's executive officer or authorized representative prior to purchasing surplus property.

The **Application for Eligibility** serves as a source of authority for both the state and federal Surplus Property Programs. Participants must complete an application every three years or earlier if there is a change in administration. If an agency wishes to add or delete an individual from the list of those authorized to sign for surplus property acquired from WVSASP, the change must be requested in writing by the executive officer. One day shopping authorizations may be submitted by any authorized representative listed on the application.

#### **4.1.1.2 Compliance Requirements (State Surplus Property)**

Surplus property obtained by eligible organizations may be subject to certain compliance requirements that require the eligible organization to place the surplus property into use and prohibit sale or transfer of surplus property for a specified period of time.

Surplus property retired to WVSASP by a state entity must be titled and remain titled in the name of the eligible organization making the purchase for a minimum of one year, unless the property is unserviceable, as determined by the WVSASP. This limitation is applicable to vehicles, as well as, other state surplus property.

Surplus property obtained through the federal surplus property program is subject to other restrictions that should be fully investigated and understood by the eligible organization prior to purchasing surplus property. Federal compliance requirements are outlined below.

When the executive officer or the authorized representatives sign the application for eligibility described above, he or she is agreeing to use the surplus property only in the eligible organizations official programs which he or she represents. Personal or non-use of surplus property is strictly prohibited.

#### **4.1.1.3 Invoicing/Payment**

At the time of purchase, an eligible organization's authorized representatives must sign a State Distribution Document that lists all items acquired by the eligible organization at the time of the transaction. The eligible organization should retain this copy of the State Distribution Document.



Payments must be made at the time of purchase using a business check or credit card, such as the State Purchasing Card. Personal credit cards, personal checks or cash will not be accepted from an eligible organization.

#### **4.1.2 Public Sales**

The WVSASP may sell surplus property to the public by four methods: direct public sales, public auctions, statewide sealed bids, and Internet auction sales.

##### **4.1.2.1 Direct Public Sales**

The general public may buy surplus property at the WVSASP warehouse through direct sales during the agency's normal operating hours, Monday through Friday, 9:00 a.m. – 4:00 p.m., excluding state holidays. Consumers may purchase items with Visa, MasterCard, Discover, money orders, cashier's checks, and business checks.

State employees are eligible to purchase items from WVSASP with two exceptions:

Employees of the Purchasing Division, and their immediate family as defined below, are prohibited from purchasing any surplus property from the West Virginia State Agency for Surplus Property regardless of sale method. Purchasing Division employees are also prohibited from combining or colluding with another person or entity for the purposes of evading the application of this policy.

Employees of another state spending unit, and their immediate family as defined below, are prohibited from purchasing any surplus property from the West Virginia State Agency for Surplus Property that is being sold on-site at the spending unit's location. Spending unit employees are also prohibited from combining or colluding with another person or entity for the purposes of evading the application of this policy.

“Immediate family,” means a spouse with whom the individual is living as husband and wife and any dependent child or children, dependent grandchild or grandchildren and dependent parent or parents living in the same household.

##### **4.1.2.1.1 Tie Bids**

Should a situation arise when two or more individuals make the same bids at the same time for a particular item, the WVSASP shall break the tie bids by requiring the interested parties to resubmit a new bid. This process will continue until a winning bidder is declared. WVSASP reserves the right to modify or further define this procedure on a case by case basis as may be necessary. This provision does not apply to on-line auctions.

#### **4.1.2.2 Public Auctions**

WVSASP conducts public auctions as a method of disposing of state surplus property. The auctions are conducted at the WVSASP facility at 2700 Charles Avenue, Dunbar, WV. Payment at auctions can be made by Visa, MasterCard, money order, or cashier's or business check. Cash and personal checks are not accepted unless specifically stated in advance of the auction.

##### *Advertisement*

Public auctions are advertised in a Class II legal notice in a publication that is generally circulated in the area in which the sale is to be conducted, in accordance with the *West Virginia Code*. The notice states the time, terms and place at which the auction will be held.

In addition to the required legal notice, WVSASP may advertise the public auction by placing an advertisement in various publications throughout the state, by sending mass mailing notices, or by sending personalized notices to frequent customers. These alternative forms of advertisement are not required by state statute and will be performed at WVSASP's sole discretion.

##### *Sale Procedures*

Each individual wanting to participate in the bidding process must register and receive a bidder's number. There is no fee to register. The following information is requested at the time of registration: name, address, and telephone number. At the time of registration, the potential bidder receives a copy of the Terms and Conditions. Bidding signifies agreement with the Terms and Conditions.

##### *Property Pickup*

Surplus property must be removed from the WVSASP premises the day of sale or the following business day by 4:00 p.m. If the successful bidder does not remove the surplus property by the designated time period, the bidder relinquishes its rights to that surplus property. Bidders must pay the bid price of any item prior to removing it from the WVSASP premises.

#### **4.1.2.3 Statewide Sealed Bids**

WVSASP may conduct public sales through a statewide sealed bid process. This process is generally used when an agency retires property and due to the quantity, uniqueness, or physical size of the property, it is more efficient and/or beneficial to dispose of the property at the agency's location. This method may also be used to ensure fair competition for items that are in high demand.

WVSASP will conduct a statewide sealed bid auction through a bid document that contains a list of the property to be sold, a bid opening date and time by which all bids must be received, and any relevant terms and conditions for the sale. At the appropriate date and time, the bids that WVSASP received will be opened and the successful bidder will be notified. Payment must be made prior to the successful bidder taking possession of the property.

#### **4.1.2.4 Internet Auction Sales**

WVSASP officials may sell surplus property to the public through an Internet auction site. WVSASP officials reserve the right to select items to display and sell online using this method. All Internet auctions will include a bid closing time and date. Specific terms and conditions will be indicated in the auction materials and/or in any sales agreement resulting from the auction. WVSASP reserves the right to cancel any auction at any time.

WVSASP approves or declines all auctions. If approved, the buyer will be emailed a Buyer's Certificate. If declined, the asset will be reauctioned or, at the discretion of WVSASP, another disposition may be used.

#### **4.1.3 Reimbursement to State Agencies**

Agencies may be eligible for a reimbursement for items sold. Agencies may obtain a reimbursement in an amount to be determined by WVSASP if the agency submits an invoice requesting reimbursement within one year of the date the agency is notified by WVSASP that they are entitled to a reimbursement. Requests for reimbursements older than one year will not be honored.

### **4.2 Federal Surplus Property Program**

The basic authority for the Federal Surplus Property programs is the Federal Property and Administrative Services Act of 1949, as amended. This act and related statutes authorize the Administrator of the United States General Services Administration to transfer surplus personal property to be acquired by non-federal public agencies and other specifically designated recipients.

Federal surplus property is first made available to other federal agencies. If no federal agencies acquire the surplus property, it is then made available to state and local entities through WVSASP.

WVSASP is the agency authorized to obtain federal surplus property in West Virginia. Federal surplus property, which is allocated to the WVSASP, is made available to eligible organizations including state, county, municipal, veteran-owned small businesses, 8(a) businesses, and certain non-profits. In return for acquiring federal surplus property for eligible organizations, WVSASP charges a service fee to cover administrative, transportation and warehousing expenses.

### **4.2.1 Screening**

The term "screening" is often used in the Federal Surplus Property Program. Screening means to electronically inspect or view lists of available property and then apply for the selected property which is located at designated federal sites nationwide and worldwide. Eligible organizations are also able to electronically screen federal property program sites. Please contact Surplus Property at (304) 766-2626 or toll-free at (800) 576-7587 for passwords to access these sites.

The federal surplus property which is available through the Federal Surplus Property Program includes all types and categories of property except land or other real property, certain naval vessels, and records of the federal government. The property offered through the Federal Surplus Property Program is available on an "as is, where is" basis, without a warranty of any kind.

### **4.2.2 Pickup**

For pickup, eligible organizations must make arrangements to pick up and transport federal surplus property from the federal agency where it is located to the eligible organization's location. WVSASP must authorize the pickup in advance. The WVSASP may be able to pick up and deliver items for a fee.

### **4.2.3 Eligibility**

Eligibility will be determined in accordance with the *Federal Property Management Regulations*, 41CFR, Chapter 101.

The Application for Eligibility must be completed every three years or earlier if there is a change in the administration of the organization. If an organization wishes to add or delete an individual from the list of those authorized to sign for property acquired from WVSASP, the change must be requested in writing by the executive officer or by submitting a new authorized representative sheet to WVSASP. Fire departments are required to complete this application form annually. Organizations that require licensing for approval must keep an up-to-date license on file with WVSASP.

The applicant also agrees to the "Nondiscrimination Assurance" and the terms and conditions of sale which are included with the Application for Eligibility. The Nondiscrimination Assurance stipulates that the organization shall not exclude from participation anyone on the "grounds of race, color, national origin, sex, or age," or handicap.

### **4.2.4 Public Agencies**

Public agencies include all state agencies, their departments, divisions and other instrumentalities; political subdivisions of states, including cities, counties, and other

local government units and economic development districts; and instrumentalities created by compact or other agreement between states or political subdivisions.

#### **4.2.5 Non-Profit Educational and Public Health Activities, Including Programs for the Homeless or Impoverished**

Federal surplus property may be donated to non-profit educational and public health activities exempt from taxation under section 501(c)(3) of the Internal Revenue Code. The property must be used to aid education or public health, either directly or through research.

Non-profit educational and public health activities may include medical institutions, hospitals, clinics, health centers, and drug abuse treatment centers; schools, colleges and universities; schools for the mentally retarded or physically handicapped; child care centers; educational radio and television stations; museums; and libraries.

In accordance with the Stewart B. McKinney Act passed in 1987, non-profit, tax-exempt organizations which provide food, shelter, or support services to homeless people may also be eligible to obtain federal surplus property. Such organizations may include soup kitchens and day centers for the homeless; food banks which provide food directly to shelters and soup kitchens where homeless individuals are fed and/or provided sleeping accommodations; and overnight, daytime, and around-the-clock shelters where homeless individuals receive assistance, regardless of the cause or duration of the homelessness. This includes shelters for battered spouses, abused children, and orphans; and work release centers for potential parolees.

#### **4.2.6 Non-Profit and Public Programs for the Elderly**

State or local government agencies, and non-profit organizations or institutions, which receive funds appropriated for programs for older individuals under the Older Americans Act of 1965, as amended, under Title IV or Title XX of the Social Security Act, or under titles VIII and X of the Economic Opportunity Act of 1964 and the Community Services Block Grant Act, may be eligible to participate in the Federal Surplus Property Program.

Programs for the elderly may include programs that provide adult day care or other services essential for the general welfare of older people such as social services, transportation services, nutrition services, legal services, and multi-purpose senior centers.

#### **4.2.7 Public Airports**

Any state, political subdivision, municipality, or tax-supported institution may receive federal surplus property for use in the development, improvement, operations, or maintenance of a public airport.

## **4.2.8 Property Availability**

There are several methods used to notify eligible organizations of federal surplus property availability at the Dunbar location or within the screening cycle, including the quarterly newsletter, The Property Connection; e-mail correspondence; and direct contact with eligible organizations.

### **4.2.8.1 Want Lists**

Eligible organizations may file a want list in the form of a written correspondence with WVSASP that includes any item that the organization is interested in acquiring. The correspondence must be as detailed as possible to allow WVSASP to find the best possible item to meet the eligible organization's needs. The organization must list the type of item, preference for a certain manufacturer, dimensions, age, any special features, etc.

Once WVSASP locates an item that meets the organization's needs, a representative from the organization will be notified and may view the item through the Screening Program or request that WVSASP apply for the item "sight unseen."

## **4.2.9 Compliance Requirements (Federal Surplus Property)**

The Application for Eligibility outlines the terms, conditions, reservations, and restrictions under which all federal surplus property will be donated. When the executive officer of an organization signs the Application for Eligibility, the officer agrees to: use the surplus property only in the official program which the officer represents; to put the surplus property into use within one year and to use it for at least one year; to use certain items for eighteen (18) months or longer; not sell the property, loan it, trade it; and to pay the U.S. Government if the organization does not use the federal property in accordance with the Terms and Conditions. Federal surplus property must be used in an authorized program. Personal or non-use of surplus property is strictly prohibited. Permission must be received before cannibalizing the property. It is the organization's responsibility to understand and abide by the Terms and Conditions of Sale.

The terms and conditions stated in the form will accompany the Distribution Document (invoice). Property obtained under the Federal Surplus Property Program must be put into use within one year of purchase and remain in use for at least one year. Other than the one year restriction period, an additional restriction may be added due to the nature of the property or the acquisition cost. The term "acquisition" means the original cost of the item. This is the value by which the federal government bases its inventory.

Listed are additional requirements for compliance items to which organizations may be instructed to follow:



- Items with the unit acquisition cost of \$5,000 or more are restricted for 18 months from the date the property is placed into use;
- All passenger motor vehicles, regardless of acquisition cost, are restricted for 18 months from the date the property is placed into use;
- Non-combat aircraft and vessels (50 feet or more in length) with a unit cost of \$5,000 or more are restricted for a period of five years from the date the property is placed into use. Such donations will be subject to the requirements of a Conditional Transfer Document.
- Combat aircraft are restricted in perpetuity. This type of aircraft is also subject to Conditional Transfer Document requirements.
- Firearms are restricted in perpetuity.
- The state agency may place restrictions on items with a unit acquisition cost under \$5,000. If such restrictions are deemed necessary, they will accompany the Distribution Document (Invoice). The agency may place restrictions on items other than those required by the federal government.

For federal property with an acquisition cost under \$5,000, property must be placed into use within twelve months and be used for twelve months thereafter.

For federal property with an acquisition cost over \$5,000, WVSASP representatives may visit organizations receiving federal property through the WVSASP at least once a year during the period of restriction to ensure proper use. In the event that a visit is not feasible, WVSASP will require written reports on utilization from the organization's administrative officer.

In addition to ensuring all the terms and conditions placed on the federal property are being adhered to, WVSASP personnel will be evaluating the general utilization of property; any evidence of stockpiling or over supply; need for other property by the organization; the effectiveness of the WVSASP service; and use of items on which the U.S. General Services Administration has imposed special handling or use limitations. A report will be prepared on each compliance visit and filed in the eligible organization compliance file. Any follow-up action necessary on non-compliance or non-use will be initiated.

#### **4.2.10 Invoicing/Payment**

At the time of purchase, authorized representatives are given a Federal Distribution Document which they sign. This document lists all items procured by the eligible organization at the time of property acquisition. It is important to retain this copy for your organization's record.

Payments must be made at the time of donation using an organizational check or credit card, such as the State Purchasing Card, which is issued to authorized state employees on behalf of their agencies. Personal credit cards, personal checks or cash will not be accepted.

**State of West Virginia  
Purchasing Division**

**SURPLUS PROPERTY OPERATIONS MANUAL**

---

**PART II: *wv*OASIS FIXED ASSETS TRAINING**

---

**Section One: General Information**

**1.1 Scope:**

Information relating to the state's assets are entered into the *wv*OASIS Fixed Asset System. There are various types of documents utilized in maintaining fixed assets and disposing of surplus property, including the Fixed Asset Acquisition (FA) document.

**1.2 Reportable Asset:**

All assets with an acquisition cost of \$1,000 or more and a useful life of one year or more must be entered into the *wv*OASIS Fixed Asset System, with two exceptions. All laptops and CPUs costing \$500 or more must be entered into the Fixed Asset System, as well as all guns, regardless of the acquisition cost. The acquisition cost is the actual cost of that asset as evident by invoices or purchase orders, or by a reasonable method if no invoice or purchase order record exists. These items should be entered using the Fixed Asset Acquisition document.

**1.3 Non-Reportable Asset:**

Non-reportable assets are defined as either assets that are valued at less than \$1,000 or have a useful life of less than one year, or assets expendable in nature. Non-reportable assets are not required to be entered into the *wv*OASIS Fixed Asset System.

**1.4 Identification Tags:**

All Reportable Assets must have a numbered identification tag affixed to the asset. Agencies will be responsible for obtaining and placing the proper tags on all Reportable Assets under their jurisdiction, which should be placed in a manner that they can be easily seen and read.

Agencies should check the Purchasing Division's website for the statewide contract for tags

utilized in this process. Tags without numbers are also available on the statewide contract for agencies who wish to tag Non-Reportable Assets for identification purposes, although tagging Non-Reportable Assets is not required by the Purchasing Division.

## 1.5 Auto Apply Functionality:

Before getting started in *wvOASIS*, users should be aware of the Auto Apply Functionality. The Auto Apply button is found on all Fixed Asset documents, except the Fixed Asset Acquisition and Fixed Asset Repair and Warranty documents. The Auto Apply button can be found on the Header and Component sections of each document. More on the Auto Apply functionality can be found in [Section 5.4](#).

## Section Two: *wvOASIS* Document and Event Types

### 2.1 State Asset Management:

A large part of the state’s asset management is performed through the *wvOASIS* Fixed Asset System, with few exceptions. The chart on this page shows you the various documents that may be used as part of this process, as well as the Event Types and Functions which they perform.

Table 2: Allowable Event Types for Fixed Asset Documents

Document Code	Document Name	Event Type	Fixed Asset Function
FA	Fixed Asset Acquisition	FA01 (Default)	Acquisition—Adding Fixed Asset
		FA02	Betterment
FD	Fixed Asset Disposition	FA04	Disposition
FM	Fixed Asset Modification	FA05	Modification—non accounting impact
FT	Fixed Asset Transfer	FA06	Transfer a fixed asset
FI	Fixed Asset Increase / Decrease	FA07	Increase/Decrease Value of asset
FX	Fixed Asset Type Change	FA08	Fixed Asset Type Change
FC	Fixed Asset Cancellation	FA11	Cancellation
FRM	Fixed Asset Repair and Warranty	FA15	Repairs and Warranty Modification
FS	Fixed Asset Internal Sale	FA29	Internal Sale
FAIT	Fixed Asset Inter Fund Transfer	FA54	Asset Transferred from one Fund to another

Although most *wvOASIS* documents contain an Event Type on the document’s Accounting section, a Fixed Asset document’s Event type is located on the Header.

**2.2 Other Documents Used to Maintain and Dispose of Fixed Assets:**

The [WV-103 Surplus Property Retirement Form](#) is used for items with an acquisition cost of less than \$1,000 and not in the WV OASIS Fixed Asset System.


In addition to the basic agency contact information, this form requires that the agency choose the recommended method of disposition, as well as specific information related to the asset or assets to be retired, including the inventory tag number, the number of units, a description of the commodity, the original acquisition cost, the serial number, and other relevant information. The agency should also list the condition of all assets being disposed of as good, fair or poor. This form must be signed by an agency authorized person and submitted to Surplus Property at the address listed on the form. Please note the Retirement Number must be assigned by the agency.

WV-103 Revised 4/1/2022	STATE OF WEST VIRGINIA Purchasing Division / Surplus Property Unit <b>SURPLUS PROPERTY RETIREMENT FORM</b> <i>(For use when retiring equipment with an acquisition cost of \$1,000 or less and not on the WV OASIS Fixed Assets Module)</i>	Page _____ of _____ <b>Retirement Number</b> _____ <i>[To Be Assigned by the Agency]</i>												
Date _____		<b>Recommended Disposition Method</b> (CHECK ONLY ONE) <table style="width:100%; border: none;"> <tr> <td><input type="checkbox"/> Deliver to Surplus (1)</td> <td><input type="checkbox"/> Lost Asset (7)</td> </tr> <tr> <td><input type="checkbox"/> Surplus Pickup (2)</td> <td><input type="checkbox"/> Stolen Asset (8)</td> </tr> <tr> <td><input type="checkbox"/> Sell On-site (3)</td> <td><input type="checkbox"/> Destroyed Asset (9)</td> </tr> <tr> <td><input type="checkbox"/> Trade-in (4)</td> <td><input type="checkbox"/> Retire to Office of Technology (14)</td> </tr> <tr> <td><input type="checkbox"/> Sell for Scrap (5)</td> <td><input type="checkbox"/> UNAU - Unauthorized Disposal</td> </tr> <tr> <td><input type="checkbox"/> Recycle/Dispose as Waste (6)</td> <td><input type="checkbox"/> FAIT</td> </tr> </table>	<input type="checkbox"/> Deliver to Surplus (1)	<input type="checkbox"/> Lost Asset (7)	<input type="checkbox"/> Surplus Pickup (2)	<input type="checkbox"/> Stolen Asset (8)	<input type="checkbox"/> Sell On-site (3)	<input type="checkbox"/> Destroyed Asset (9)	<input type="checkbox"/> Trade-in (4)	<input type="checkbox"/> Retire to Office of Technology (14)	<input type="checkbox"/> Sell for Scrap (5)	<input type="checkbox"/> UNAU - Unauthorized Disposal	<input type="checkbox"/> Recycle/Dispose as Waste (6)	<input type="checkbox"/> FAIT
<input type="checkbox"/> Deliver to Surplus (1)	<input type="checkbox"/> Lost Asset (7)													
<input type="checkbox"/> Surplus Pickup (2)	<input type="checkbox"/> Stolen Asset (8)													
<input type="checkbox"/> Sell On-site (3)	<input type="checkbox"/> Destroyed Asset (9)													
<input type="checkbox"/> Trade-in (4)	<input type="checkbox"/> Retire to Office of Technology (14)													
<input type="checkbox"/> Sell for Scrap (5)	<input type="checkbox"/> UNAU - Unauthorized Disposal													
<input type="checkbox"/> Recycle/Dispose as Waste (6)	<input type="checkbox"/> FAIT													
Department Name _____ Org # _____														
Department Address _____														
Division Name and Address _____														
Specific Location of Equipment _____														
Agency Inventory Coordinator _____														
Telephone # ( ) _____ FAX # ( ) _____														
INFORMATION ON THIS FORM MUST BE TYPED OR CLEARLY PRINTED WHEN SUBMITTED TO THE WEST VIRGINIA STATE AGENCY FOR SURPLUS PROPERTY														
Inventory Tag #	No. of Units	Description	Orig. Acq. Cost Acq. Date	Model	Make	Serial Number	Physical Condition, Age, and Estimate Cost of Repairs							
Agency Authorized Signature _____ Title _____ Date _____			<b>Recommended Disposition Method</b> [ ] Approved [ ] Disapproved If Disapproved, Preferred Disposition Method is No. ____ (see above)											
<i>This retirement document has been completed by the Surplus Property Unit.</i>														
Signature _____ Title _____ Date _____			_____ <i>Surplus Property Approval</i> _____ Date											
Please note: (1) Agency must call Surplus Property to schedule a delivery. (2) Surplus Property will call the agency to schedule a pickup.														

## Section Three: Agency's Role in Maintaining Fixed Assets

### 3.1 Agency Responsibilities:

Agencies are responsible for all assets under their jurisdiction, regardless of their state, origin or acquisition cost, from the date of purchase to the date of retirement. This includes keeping equipment secure, entering reportable assets into the WV OASIS Fixed Asset System, conducting physical inventories, submitting annual certifications of that inventory, and retiring assets properly.



STATE OF WEST VIRGINIA  
Department of Administration  
Purchasing Division

### Asset Management Coordinator Designation Form

Fiscal Year \_\_\_\_\_

In accordance with the guidelines established by the West Virginia Purchasing Division, pursuant to the **West Virginia Code §5A-3-34**, each state agency must designate at least one individual in their agency to serve as that agency's asset coordinator. The coordinator will manage the agency's fixed assets and be provided signature authority to sign lost, stolen, and destroyed asset letters. This signature authority does not apply to the Asset Management Certification Cover Sheet or the Asset Management Coordinator Designation Form.

Complete the requested information below and submit along with your **Asset Management Certification Cover Sheet**, no later than July 15, \_\_\_\_\_, to:

West Virginia Purchasing Division  
C/O: Program Services Section, Surplus Property Unit  
2700 Charles Avenue  
Dunbar, WV 25064  
FAX: 304-766-2631  
[wvsasp@wv.gov](mailto:wvsasp@wv.gov)

---

Name of Designated Coordinator: \_\_\_\_\_

Title: \_\_\_\_\_

Agency Department Number: \_\_\_\_\_

State Agency Name: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail: \_\_\_\_\_

---

Head of Spending Unit Signature: \_\_\_\_\_

Head of Spending Unit Title: \_\_\_\_\_

Date: \_\_\_\_\_

Each agency head is responsible for appointing an agency asset coordinator and registering the coordinator's name with Surplus Property by completing the *Asset Management Coordinator*



***Designation Form.*** This form must be submitted to Surplus Property each fiscal year, regardless if the coordinator is expected to remain the same as the previous fiscal year. The agency coordinator is responsible for maintaining the agency's assets and submitting proper and timely information to Surplus Property as required. The coordinator is also responsible for notifying and training employees within his or her agency on the procedures regarding the care and proper disposition of all state-owned assets.

### **3.2 Conducting a Physical Inventory:**

All agencies are required to conduct a physical inventory once every three years and must have completed that inventory by June 30th. The physical inventory must include physically viewing all reportable assets under the agency's jurisdiction.

In addition to this three year physical inventory requirement, the agency is encouraged to complete a physical inventory any time a new asset coordinator named by the department head assumes responsibility for the agency's assets, or when an organizational change occurs affecting the distribution of assets assigned to a particular location or department.

### **3.3 Certifying Inventory of All Real and Personal Property:**

Each year, the head of every spending unit must certify its inventory of all real and personal property, including all equipment, supplies and commodities in its possession as of the close of the last fiscal year. The certification is due to the Purchasing Director on or before July 15th of each year. Any agency failing to certify its inventory by July 15th will be reported to the Secretary of the Department of Administration and ultimately to the Secretary for the Department under which the agency falls.

### **3.4 Certifying Vehicle Inventory:**

Each year, agencies exempt from the WVSASP must certify the vehicle inventory in their possession as of the close of the last fiscal year. The certification is due to the Purchasing Director on or before July 15<sup>th</sup> of each year. Any agency failing to certify its inventory by July 15<sup>th</sup> will be reported to the Secretary of the Department of Administration and ultimately to the Secretary for the Department under which the agency falls.

## **Section Four: FA Shell Documents**

### **4.1 Creation of FA Shell Documents:**

In most instances, a Fixed Asset Acquisition document, also known as an FA document, will be automatically created in wvOASIS at the time the accountant pays for the asset in question when that asset meets the \$1,000 threshold and contains a commodity code that is flagged as a fixed asset. The FA shell document will pull in the accounting information from the owning agency,

but a number of fields must be completed manually to finalize the shell document, or if the shell was created in error, to change the event type.

#### **4.2 Creating Individual FA Shell Documents for Multiple Assets on Single Invoice:**

If you have a single invoice with multiple assets listed, be sure to let your accountant know. At the time of payment, the accountant will need to check the “Generate Multiple Shell Documents” field within the Shell Generation Details section of the Fixed Asset payment request to create an individual shell for each asset.

If this field is not checked at the time of payment, the asset coordinator will need to go in and manually create an FA shell document for each item on the invoice. To remove the shell document, follow the instructions in [Section 4.3](#) and change the event type to “FA14”. Manually create an FA document and copy it for each asset. The serial number tag and custodian, etc. will need to be changed for each copied FA.

#### **4.3 Searching for FA Shell documents for Agency:**

When logged into the Financial Production of wvOASIS, find the “Jump To” box at the top of the page, type in “FA” and click Go. Once you are in the Document Catalog, enter your Department number, type “shel\*” into the Document ID field, change the Status under the Document State to Held, and click Browse. All FA shell documents in Held Phase for that department will be listed. Select the link for any of the FA shell documents to open and then click Edit to complete the required information. If a shell was created in error, open up the shell, click Edit, change the Event Type to “FA14,” and submit.

#### **4.4 Auto Apply Functionality:**

Once the Fixed Asset Number is entered on the document, click Auto Apply to transfer information into the document from the Fixed Asset Registry tables. This functionality saves data entry by auto populating fields. The Responsibility Center tab contains Charts of Account fields for the asset. Many of the Responsibility Center fields are populated from the Fixed Asset Registry tables when clicking Auto Apply. The Composite Asset Information tab contains many asset definition fields that serve as defaults to the individual components of the asset. Many of these fields control depreciation and are also populated from the Fixed Asset Registry tables when clicking Auto Apply.

A user may click the Auto Apply button on the document Header to infer the component and accounting lines associated with the selected Fixed Asset Number. When modifying or canceling an asset, you will have the option of modifying or canceling only a single component or the entire asset, which includes all components associated with the Fixed Asset Number. To modify or cancel the entire asset, you can Auto Apply information at the Header line. If you only want to modify or cancel a single component, you should Auto Apply information at the Component line.

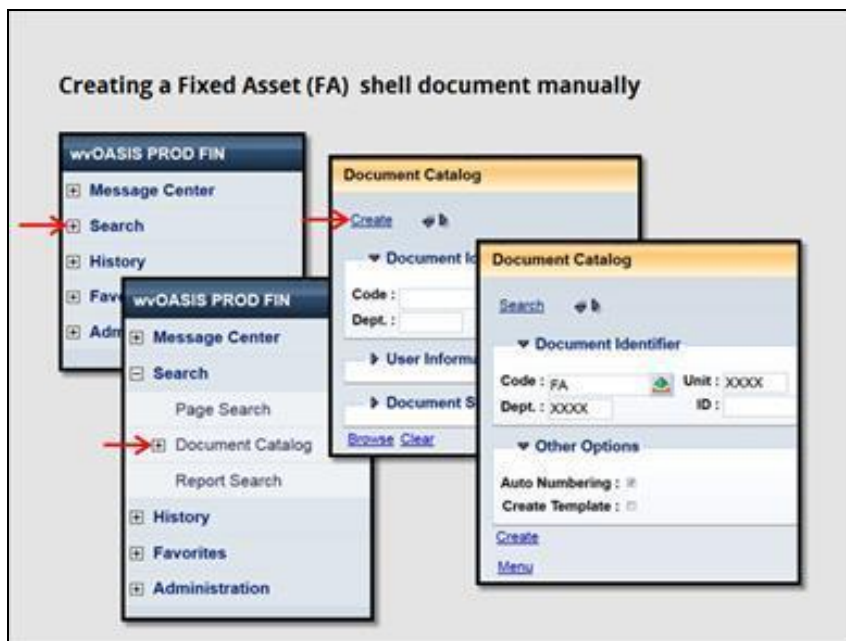
#### 4.5 Manual Creation of FA Shell Documents:

Creating an FA shell document manually is rare, but there may be an instance in which it is required.

For example, if an item is donated to your agency and was not paid for through wvOASIS but still has a fair market value of \$1,000 or more, then you may be required to create an FA shell document manually.

Go to the jump box and enter “FA” into the Code field and complete the information for your Department and Unit. Next, check the Auto Numbering box. You may proceed with creating the document by clicking Create.

To finalize this FA shell document, the information will need to be completed that was previously addressed as well as the accounting information.



#### 4.6 FA Shell Documents Created in Error:

If you realize that you have made a mistake by entering an asset into the wvOASIS Fixed Asset System that should not have been, such as a duplicate shell document for an asset, you can cancel the asset through a Fixed Asset Cancellation (FC) document as long as it is done within 30 days. Anything after that time will need to be approved through Surplus Property using the proper channels.

FA shell documents created in error should not be discarded. Instead, search for the shell document in question, open it into Edit mode, change the event type to “FA14,” and Submit.

## 4.7 Explanation of Betterments:

Betterments are an improvement to an existing asset. Betterments are created using an FA document but using the event type “FA02.”

## Section Five: Maintaining Fixed Asset Information

### 5.1 Looking Up Fixed Asset Information:

Once a fixed asset has been added to the wvOASIS Fixed Asset System, the agency may use the Fixed Asset Registry Component (FARCOMP) table to review component level information for both acquisitions and betterments.

FARCOMP contains links to the Fixed Asset Registry Header and Fixed Asset Registry Accounting pages that contain detailed information about an asset’s header and accounting lines, respectively. A link is also provided to the Fixed Asset Component Balance Summary page, which summarizes and displays the details of FA budget balances by Fixed Asset Component.

**Fixed Asset Registry Component**

Fixed Asset Number	Component Number	Component Value	Commodity Code
--------------------	------------------	-----------------	----------------

First Prev Next Last

[Search](#) 🔍

- ▶ **General Information**
- ▶ **Asset Classification & Location**
- ▶ **Asset Details**
- ▶ **Specifications**
- ▶ **Acquisition /Disposition Details**
- ▶ **Valuation /Reorganization Details**
- ▶ **Depreciation**
- ▶ **Balance Sheet Account**
- ▶ **Internal Sale Details**
- ▶ **Fixed Asset Intent Reference**

[Top](#)

[Fixed Asset Registry Accounting](#) [FA Depreciation History](#) [FA Depreciation Elements Changes](#)  
[Fixed Asset Warranty](#) [Fixed Asset Repair & Maintenance](#) [Fixed Asset Equity Sources](#)  
[Fixed Asset Registry Header](#) [Fixed Asset Component Balance Summary](#)

## 5.2 Correcting Fixed Asset Information:

It is important for users to know how to make changes to an asset once it has been entered into the wvOASIS Fixed Asset System.

Once an asset has been entered into the wvOASIS Fixed Asset System and is in “final status,” a Fixed Asset Modification document, also known as an FM document, will need to be created to make any changes to that asset. Modifications made within 30 days of the fixed asset entry are not routed to Surplus Property for approval. Any changes made after that time will require Surplus Property approval.

Other changes not routed to Surplus Property include changes to location or custodian, regardless of how long the asset has been in the system. Supporting documentation for modifications must be attached to the Fixed Asset Modification document.

## 5.3 Tracking Non-Reportable Assets:

If an agency has an asset that it would like to track but the asset does not meet the definition of a reportable asset, the agency may enter that asset into the Fixed Asset System as a Memo Asset. Memo Assets are entered into the system using a manual FA document but with the Memo Asset box checked. The memo box is located under the Event Type on the General Information tab. Memo Assets are not depreciated and their accounting lines do not post to budget structures.

The screenshot shows the 'Header' window of the wvOASIS Fixed Asset System. The form is divided into several sections:

- Budget FY:** 2015
- Fiscal Year:** 2015
- Period:** 1
- Document Description:** (Empty text box)
- Complex/Building:** (Empty text box)
- Fixed Asset Description:** IPAD
- Document Total:** \$629.90
- Final Asset Value:** \$629.90
- Event Type:** FA01 (with a green up arrow icon)
- Memo Asset:**
- Asset System Number:** (Empty text box with a green up arrow icon)
- Asset System Description:** (Empty text box)
- Ref Type:** Partial (dropdown menu)

## 5.4 Viewing Complete History of Fixed Asset:

Agencies may use the Fixed Asset History (FAHIST) table within wvOASIS to review a history of all of the accounting and non-accounting transactions for each individual Fixed Asset record. The FAHIST table records all documents that have been processed for the asset number. When

an asset is canceled, the corresponding fixed asset number is removed from the Fixed Asset Registry tables. However, it remains on the FAHIST table.

A paper clip icon is displayed in the FAHIST grid for the associated Fixed Asset record, indicating attachments are included. The state of West Virginia records and maintains detailed property information related to the acquisition of fixed assets, such as special provisions, warranties, maintenance agreements, and insurance information.

The state also records additional information related to the disposition of fixed assets, such as police reports for stolen or missing assets. To access the attachment, simply click on the Document ID hyperlink to view the attachment from the document's Component line.

**State of West Virginia  
Purchasing Division**

## **SURPLUS PROPERTY OPERATIONS MANUAL**

---

### **FORMS**

---

Below is a list of forms used in the Asset Management Program and the respective link on the Purchasing Division's website:

- (WV-101) Asset Management Coordinator Designation Form  
[www.state.wv.us/admin/purchase/surplus/forms/AssetCoordinatorDesignation.pdf](http://www.state.wv.us/admin/purchase/surplus/forms/AssetCoordinatorDesignation.pdf)
  
- (WV-102) Asset Management Certification Cover Sheet  
[www.state.wv.us/admin/purchase/surplus/forms/AssetMgmtCertificationCoverSheet.pdf](http://www.state.wv.us/admin/purchase/surplus/forms/AssetMgmtCertificationCoverSheet.pdf)
  
- (WV-103) Surplus Property Retirement Form and Continuation Sheet  
[www.state.wv.us/admin/purchase/surplus/forms/WV103.pdf](http://www.state.wv.us/admin/purchase/surplus/forms/WV103.pdf)
  
- (WV-104) Vehicle Inventory Asset Management Certification Cover Sheet  
[www.state.wv.us/admin/purchase/surplus/InventoryMgt/VehicleInventory\\_AsetMgmtCertificationCoverSheet.pdf](http://www.state.wv.us/admin/purchase/surplus/InventoryMgt/VehicleInventory_AsetMgmtCertificationCoverSheet.pdf)
  
- (WV-105) Cannibalization Asset Form  
[www.state.wv.us/admin/purchase/surplus/InventoryMgt/WV105.pdf](http://www.state.wv.us/admin/purchase/surplus/InventoryMgt/WV105.pdf)
  
- (WV-107A) Application for Eligibility for Public Agencies and Non-Profit Organizations  
[www.state.wv.us/admin/purchase/surplus/forms/SurplusApp107A.pdf](http://www.state.wv.us/admin/purchase/surplus/forms/SurplusApp107A.pdf)
  
- (WV-107B) Application for Eligibility for Veteran-Owned Small Businesses  
[www.state.wv.us/admin/purchase/surplus/forms/SurplusApp107B.pdf](http://www.state.wv.us/admin/purchase/surplus/forms/SurplusApp107B.pdf)

**State of West Virginia  
Purchasing Division**

**SURPLUS PROPERTY OPERATIONS MANUAL**

---

**POLICIES**

---

Below is a list of policies used by the West Virginia State Agency for Surplus Property and the respective link on the Purchasing Division's website:

- Surplus Property Reimbursement Policy

<https://administration.wv.gov/surplus/forms/Documents/ReimbursementPolicy.pdf>