3-06/030.01 - Unit Controlled Equipment

Unit controlled equipment is defined as any item of equipment (section 3-06/030.05) whose original cost did not qualify it as a fixed asset, but the nature of the item warrants a Department tag number. This equipment is subject to the following management controls:

- Each unit shall maintain an inventory of its unit controlled equipment. The list shall include a description of the item, its serial number, Department tag number if applicable, original cost, and its specific location or the person's name to whom it was issued. This inventory may be kept in the same data base as the fixed asset inventory; and
- Units shall conduct a semi-annual verification inventory of their unit controlled equipment items. Verification inventory reports shall be retained for at least three years, and made available during unit inspections.

Specific procedures and information on the acquisition, disposal, and inventory processes can be found in the Fiscal Administration Equipment Manual as noted above. Department tags are available through Central Supply.