

## SAM – PROPERTY ACCOUNTING

### ACCOUNTING FOR PROPERTY DISPOSITIONS

8640

(Revised 03/2013)

#### General

Government Code sections [14673](#), [14674](#), and [14675](#) authorize the Director of General Services to approve the sale, exchange, or transfer between departments of personal property owned by the state if the sale, exchange, or transfer is in the best interest of the state. Before disposing of property, e.g. sale, transfer, trade-in, etc., departments must receive approval from the Department of General Services, Surplus Property and Reutilization.

Departments will prepare Property Survey Reports, [STD. 152](#), when disposal of property occurs. Departments will prepare Property Transfer Report, [STD. 158](#), when property is transferred to other state departments. Property listed on approved STD. 152 will be disposed of without delay, and items held in the suspense file more than 30 days will be reviewed by an agency official to determine why the disposition has not been completed.